

# Gazette officielle du Québec

## Part 2 Laws and Regulations

Volume 131  
29 December 1999  
No. 53

### Summary

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Legal deposit — 1st Quarter 1968  
Bibliothèque nationale du Québec  
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## Coming into force of Acts

Gouvernement du Québec

### **O.C. 1402-99**, 15 December 1999

#### **An Act respecting Immobilière SHQ (1999, c. 16)** — Coming into force

COMING INTO FORCE of the provisions of the Act respecting Immobilière SHQ

WHEREAS the Act respecting Immobilière SHQ (1999, c. 16) was assented to on 19 June 1999;

WHEREAS under section 39 of the Act, its provisions will come into force on the date or dates fixed by the Government, which may not be later than 1 January 2000;

WHEREAS it is expedient to fix 15 December 1999 as the date of coming into force of the provisions of the Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the provisions of the Act respecting Immobilière SHQ (1999, c. 16) come into force on 15 December 1999.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

3300

Gouvernement du Québec

### **O.C. 1445-99**, 15 December 1999

#### **An Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters (1998, c. 51)** — Coming into force of section 26

COMING INTO FORCE of section 26 of the Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters

WHEREAS the Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters (1998, c. 51) was assented to on 21 October 1998;

WHEREAS under section 30 of that Act, its provisions come into force on the date or dates to be fixed by the Government, except section 28 which came into force on 21 October 1998;

WHEREAS the date of coming into force of sections 1 to 25, 27 and 29 was fixed at 13 May 1999 by Order in Council 418-99 dated 14 April 1999;

WHEREAS article 777 of the Civil Code of Québec (1991, c. 64) was amended by section 26 of chapter 51 of the Statutes of 1998 and section 1 of chapter 49 of the Statutes of 1999 and section 4 of the latter Act provides that the provisions of section 1 will come into force on the date of coming into force of section 26 of chapter 51 of the Statutes of 1998;

WHEREAS it is expedient to fix the date of coming into force of section 26 of that Act at 1 January 2000;

IT IS ORDERED, therefore, on the recommendation of the Minister of Justice:

THAT section 26 of the Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters (1998, c. 51) come into force on 1 January 2000.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

3307

Gouvernement du Québec

### **O.C. 1446-99**, 15 December 1999

#### **An Act to amend the Code of Civil Procedure (1999, c. 46)** — Coming into force

COMING INTO FORCE of the Act to amend the Code of Civil Procedure

WHEREAS the Act to amend the Code of Civil Procedure (1999, c. 46) was assented to on 5 November 1999;

WHEREAS under section 20 of the Act, its provisions come into force on the date or dates to be fixed by the Government;

WHEREAS it is expedient to fix 1 February 2000 as the date of coming into force of the Act;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Justice:

THAT the Act to amend the Code of Civil Procedure (1999, c. 46) come into force on 1 February 2000.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

3289

Gouvernement du Québec

### **O.C. 1450-99, 15 December 1999**

#### **An Act to amend certain legislative provisions respecting the Public Curator (1999, c. 30) — Coming into force of certain provisions**

Coming into force of certain provisions of the Act to amend certain legislative provisions respecting the Public Curator

WHEREAS the Act to amend certain legislative provisions respecting the Public Curator (1999, c. 30) was assented to on 19 June 1999;

WHEREAS under section 26 of the Act, its provisions came into force on 1 July 1999, except the provisions of sections 7 to 15, 17 and 18, paragraphs 1, 3 and 4 of section 19 and sections 20 and 24 which will come into force on the date or dates, subsequent to 1 July 1999, to be fixed by the Government;

WHEREAS it is expedient to fix 1 April 2000 as the date of coming into force of sections 7 to 15, 17 and 18, paragraphs 1, 3 and 4 of section 19 and sections 20 and 24 of the Act;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Relations with the Citizens and Immigration:

THAT sections 7 to 15, 17 and 18, paragraphs 1, 3 and 4 of section 19 and sections 20 and 24 of the Act to amend certain legislative provisions respecting the Public Curator (1999, c. 20) come into force on 1 April 2000.

3306

## Regulations and other acts

Gouvernement du Québec

### O.C. 1304-99, 1 December 1999

An Act respecting farm income stabilization insurance (R.S.Q., c. A-31)

#### Farm Income Stabilization Insurance Scheme — Amendments

Regulation to amend the Farm Income Stabilization Insurance Scheme

WHEREAS under sections 2, 5, 6 and 6.1 of the Act respecting farm income stabilization insurance (R.S.Q., c. A-31), the Government made the Farm Income Stabilization Insurance Scheme by Order in Council 1670-97 dated 17 December 1997;

WHEREAS under section 6 of the Act, the scheme shall determine, among other things, the conditions of eligibility and the duration of participation;

WHEREAS under section 6.1 of the Act, the scheme may provide that the values assigned to the production and marketing structures and those assigned to the elements included in computing annual receipts, the net annual income and the stabilized net annual income shall be adjusted by the Régie on the basis of statistical studies conducted by the Régie or on the basis of other data it considers relevant;

WHEREAS the duration of participation in the scheme with respect to the insurable product “apples” ended for all participants on 31 December 1998 and, in its application for the 1998 insurance year, the effects ceased at the end of the 1998 crop selling schedule, that is, 14 August 1999;

WHEREAS it is expedient to renew the Farm Income Stabilization Insurance Scheme for apples;

WHEREAS it is expedient to make the Regulation to amend the Farm Income Stabilization Insurance Scheme;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation to amend the Farm Income Stabilization Insurance Scheme, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

### Regulation to amend the Farm Income Stabilization Insurance Scheme\*

An Act respecting farm income stabilization insurance (R.S.Q., c. A-31, ss. 2, 6 and 6.1)

1. The Farm Income Stabilization Insurance Scheme is amended by striking out the words “except for apples for which the period of participation ends for all participants on 31 December 1998” in paragraph 3 of section 5.

2. Section 9 is amended by striking out the words “, allowing for exceptions provided for in this Scheme”.

3. Table 5 of section 71 is amended

(1) by substituting the following for the first paragraph in the column “Description of the model farm” with respect to apples:

“The model farm possesses 6 213 late-variety apple trees of which 1 490 are of standard variety, 2 237 of a half-dwarf variety and 2 486 of a dwarf variety on an area of 22.5 ha. These apple trees shall represent 1 730 tree-units.”;

(2) by substituting the following for paragraphs 1 and 2 in the column “Technical coefficients” with respect to apples:

“(1) the yield for each tree-unit is 180.9 kg;

(2) the quality index for “fancy” grade apples sold to market is 60.8 %;”;

\* The Farm Income Stabilization Insurance Scheme, made by Order in Council 1670-97 dated 17 December 1997 (1997, G.O. 2, 6293), was last amended by the Regulation made by Order in Council 4-99 dated 13 January 1999 (1999, G.O. 2, 83). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

(3) by substituting the number “180 764” for the number “275 473” in the column “Marketed production volume” with respect to apples;

(4) by substituting the numbers “116 545” and “15 648” for the numbers “154 953” and “22 654” in the column “Sale of by-products” with respect to apples.

4. Section 76 is amended by substituting the attached table for Table 10.

**TABLE 10**  
CROP PRODUCTIONS—CASH DISBURSEMENTS AND DEPRECIATION

Description of insurance coverage according to the products	Cereals, grain corn and soy beans						“Apples”	“Potatoes”
	“Oats”	“Wheat for animal consumption”	“Wheat for human consumption”	“Grain corn”	“Barley”	“Soy beans”		
Reference volume of the model farm	87.1 mt	94.52 mt	94.52 mt	1 099.6 mt	94.52	75.1 mt	180 764 kg	1 984.86 mt
Reference year of the farm model	1991	1991	1991	1991	1991	1991	1992	1991
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
<b>Cash disbursements</b>								
<u>Variable costs</u>								
Seed and trees	808.40	1 713.18	1 926.08	12 727.94	1 252.04	1 936.92	1 434.81	28 852.91
Fertilizers	1 396.67	2 772.51	2 752.43	28 097.34	2 202.73	1 147.66	2 127.90	44 170.31
Pesticides	329.99	273.27	350.28	9 584.50	329.99	1 952.67	13 597.80	33 382.07
Land rental	1 403.44	1 403.44	1 403.44	8 410.57	1 403.44	1 403.44	0.00	2 113.31
Contract work and rental fees	0.00	0.00	0.00	0.00	0.00	0.00	2 795.48	1 821.28
Additional labour	777.61	791.06	815.93	7 446.17	791.06	1 094.54	29 538.84	28 824.70
Maintenance and repair for machinery	1 150.83	1 157.50	1 174.80	10 997.42	1 157.50	1 306.82	4 540.70	19 148.10
Expenses related to energy needs	912.63	933.43	1 027.05	17 532.51	900.77	926.36	3 624.62	12 753.92
Marketing costs	550.71	598.19	598.19	6 960.47	598.19	475.38	12 812.16	3 486.00
Interest on short-term loan	296.95	489.87	441.59	4 201.84	422.83	645.22	2 368.73	10 038.85
Sub-total	7 627.23	10 132.45	10 489.79	105 958.76	9 058.55	10 889.01	72 841.04	184 591.45
<u>Fixed costs</u>								
Maintenance of buildings and land	263.30	270.55	274.51	2 321.91	270.55	267.32	2 215.44	1 191.05
Miscellaneous insurances	218.35	223.18	227.53	1 909.24	223.18	246.93	1 344.48	3 808.32
Real estate taxes	55.02	55.31	55.47	359.51	55.31	55.18	735.35	885.45
Interest on medium-term and long-term loans	2 731.08	2 745.79	2 774.01	18 834.20	2 745.79	2 818.23	10 726.00	11 676.34
Miscellaneous costs	348.92	375.41	376.47	4 629.07	375.41	317.27	3 963.04	8 620.50
Sub-total	3 616.67	3 670.24	3 707.99	28 053.93	3 670.24	3 704.93	18 984.31	26 181.66
<b>Total cash disbursements</b>	11 243.90	13 802.69	14 197.78	134 012.69	12 728.79	14 593.94	91 835.35	210 773.11
<b>Depreciation</b>	2 350.01	2 375.91	2 454.72	19 630.79	2 375.91	639.91	8 030.95	21 017.94
<b>Total cash disbursements and depreciation</b>	13 593.91	16 178.60	16 652.50	153 643.48	15 104.70	15 233.85	99 856.30	231 791.05

5. Notwithstanding section 3 of the Scheme, the final date of enrolment, for the 1999-2000 insurance year, for apples, is fixed at the twentieth day following the coming into force of this Regulation.

6. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.



Gouvernement du Québec

## O.C. 1398-99, 15 December 1999

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10)

### Schedules I and II.1 to the Act — Amendments

Amendments to Schedules I and II.1 to the Act respecting the Government and Public Employees Retirement Plan

WHEREAS under section 1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973;

WHEREAS under paragraph 6 of section 2 of the Act, the plan applies to an employee who is released without pay by his employer for union activities and who is in the employ of a body designated in Schedule II.1 if the employee belongs to the class of employees mentioned in that schedule in respect of that body;

WHEREAS under the first paragraph of section 220 of the Act, the Government may, by order, amend Schedules I, II, II.1, II.2, III, III.1 and VI and any such order may have effect 12 months or less before it is made;

WHEREAS the Regulation under the Act respecting the Government and Public Employees Retirement Plan made by Order in Council 1845-88 dated 14 December 1988 and its subsequent amendments, determines, in accordance with subparagraph 25 of the first paragraph of section 134 of the Act, the conditions which permit a body, according to the category determined by regulation, to be designated by order in Schedule I or II.1;

WHEREAS the Orchidée blanche centre d'hébergement et de soins de longue durée inc., the Syndicat de l'enseignement de la Côte-du-Sud, le Syndicat de l'enseignement des Deux Rives, the Syndicat des enseignantes et enseignants Laurier and the Syndicat de l'enseignement de la région des Moulins meet those conditions;

IT IS ORDERED, therefore, upon the recommendation of the Minister for Administration and the Public Service and Chairman of the Conseil du trésor:

THAT the Amendments to Schedule I and II.1 to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), attached hereto, be made.

MICHEL NOËL DE TILLY  
*Clerk of the Conseil exécutif*

### Amendments to Schedules I and II.1 of the Act respecting the Government and Public Employees Retirement Plan\*

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10, s. 220, 1st par.)

1. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended by inserting the following bodies in alphabetical order in paragraph 1:

- (1) the Orchidée blanche centre d'hébergement et de soins de longue durée inc.;
- (2) the Syndicat de l'enseignement des Deux Rives;
- (3) the Syndicat des enseignantes et enseignants Laurier;
- (4) the Syndicat de l'enseignement de la région des Moulins.

\* Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) was amended, since the last updating of the Revised Statutes of Québec to 1 April 1998, by Orders in Council 730-98 dated 3 June 1998 (1998, G.O. 2, 2207), 764-98 dated 10 June 1998 (1998, G.O. 2, 2289), 1155-98 dated 9 September 1998 (1998, G.O. 2, 3889), 1524-98 dated 16 December 1998 (1998, G.O. 2, 4801), 231-99 dated 24 March 1999 (1999, G.O. 2, 475), 467-99 dated 28 April 1999 (1999, G.O. 2, 1161), 633-99 dated 9 June 1999 (1999, G.O. 2, 1633), 819-99 dated 7 July 1999 (1999, G.O. 2, 2060) and 902-99 dated 11 August 1999 (1999, G.O. 2, 2791) and by sections 61 of Chapter 17 of the Statutes of 1998, 48 of Chapter 42 of the Statutes of 1998, 53 of Chapter 44 of the Statutes of 1998, 54 of Chapter 11 of the Statutes of 1999 and 54 of Chapter 34 of the Statutes of 1999.

Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) was amended, since the last updating of the Revised Statutes of Québec to 1 April 1998, by Orders in Council 1525-98 dated 16 December 1998 (1998, G.O. 2, 4802), 467-99 dated 28 April 1999 (1999, G.O. 2, 1161), 633-99 dated 9 June 1999 (1999, G.O. 2, 1633), 819-99 dated 7 July 1999 (1999, G.O. 2, 2060) and 947-99 dated 25 August 1999 (1999, G.O. 2, 2853) and 1251-99 dated 17 November 1999 (1999, G.O. 2, 4381).

2. Schedule II.1 to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended by inserting the following bodies in alphabetical order:

(1) the Syndicat de l'enseignement de la Côte-du-Sud;

(2) the Syndicat des enseignantes et enseignants Laurier.

3. This Order in Council comes into force on the date it is made by the Government but has effect as of the date indicated opposite each of the following bodies:

The Orchidée blanche centre d'hébergement et de soins de longue durée inc. 3 April 1999

Syndicat de l'enseignement de la Côte-du-Sud 1 January 1999

Syndicat de l'enseignement des Deux Rives 1 March 1999

Syndicat des enseignantes et enseignants Laurier 1 January 1999

Syndicat de l'enseignement de la région des Moulins 23 August 1999

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Gouvernement du Québec

**O.C. 1399-99**, 15 December 1999

An Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10)

**Schedule I to the Act**  
— Amendments

Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan

WHEREAS under section 1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973;

WHEREAS under the first paragraph of section 220 of the Act, the Government may, by order, amend Schedules I, II, II.1, II.2, III, III.1 and VI and any such order may have effect 12 months or less before it is made;

WHEREAS the Regulation under the Act respecting the Government and Public Employees Retirement Plan made by Order in Council 1845-88 dated 14 December 1988 and its subsequent amendments, determines, in accordance with subparagraph 25 of the first paragraph of section 134 of the Act, the conditions which permit a body, according to the category determined by regulation, to be designated by order in Schedule I or II.1;

WHEREAS the Centre d'hébergement et de soins de longue durée Heather inc. meets those conditions;

IT IS ORDERED, therefore, upon the recommendation of the Minister for Administration and the Public Service and Chairman of the Conseil du trésor:

THAT the Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), attached hereto, be made.

MICHEL NOËL DE TILLY  
*Clerk of the Conseil exécutif*

**Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan\***

An Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10, s. 220, 1st par.)

1. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended by inserting the following in alphabetical order in paragraph 1: "the Centre d'hébergement et de soins de longue durée Heather inc."

\* Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) was amended, since the last update of the Revised Statutes of Québec to 1 April 1998, by Orders in Council 730-98 dated 3 June 1998 (1998, G.O. 2, 2207), 764-98 dated 10 June 1998 (1998, G.O. 2, 2289), 1155-98 dated 9 September 1998 (1998, G.O. 2, 3889), 1524-98 dated 16 December 1998 (1998, G.O. 2, 4801), 231-99 dated 24 March 1999 (1999, G.O. 2, 475), 467-99 dated 28 April 1999 (1999, G.O. 2, 1161), 633-99 dated 9 June 1999 (1999, G.O. 2, 1633), 819-99 dated 7 July 1999 (1999, G.O. 2, 2060) and 902-99 dated 11 August 1999 (1999, G.O. 2, 2791) and by sections 61 of chapter 17 of the Statutes of 1998, 48 of chapter 42 of the Statutes of 1998, 53 of chapter 44 of the Statutes of 1998, 54 of chapter 11 of the Statutes of 1999 and 54 of chapter 34 of the Statutes of 1999.

2. This Order in Council comes into force on the date it is made by the Government but has effect from 1 January 1999.

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Gouvernement du Québec

### **O.C. 1400-99, 15 December 1999**

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10)

#### **Regulation**

##### **— Amendments**

Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan

WHEREAS under subparagraph 11.3 of the first paragraph of section 134 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the Government may, by regulation, determine, for the purposes of the second paragraph of section 86 of the Act respecting the Government and Public Employees Retirement Plan, categories or subcategories of employees and rules, terms and conditions to have years or parts of years of past service as a paid trainee credited; determine for the purposes of that paragraph, the years or parts of years of post service which may be credited and their number, which may vary according to the category or subcategory;

WHEREAS under subparagraph 22 of the first paragraph of that section 134, the Government may, by regulation, establish, based on the rate of return of certain categories of amounts contemplated in section 127 of the Act and designated by regulation, the rules and terms governing the computation of interest;

WHEREAS under that section 134, the Government may make the Regulation after the Commission has consulted

the Comité de retraite referred to in section 164 of the Act;

WHEREAS the Comité de retraite has been consulted;

WHEREAS the Government made the Regulation under the Act respecting the Government and Public Employees Retirement Plan by Order in Council 1845-88 dated 14 December 1988 as amended;

WHEREAS it is expedient to amend the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister for Administration and the Public Service, Chairman of the Conseil du trésor:

THAT the Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

### **Regulation to amend the Regulation under the Act respecting the Government and Public Employees Retirement Plan\***

An Act respecting the Government and Public Employees Retirement Plan  
(R.S.Q., c. R-10, s. 134, 1st par., subpars. 11.3 and 22)

1. The Regulation under the Act respecting the Government and Public Employees Retirement Plan is amended by striking out the words “amounts transferred under section 101 of the Act and” in section 45.

2. Schedule IV.1 is amended by inserting the following in the table of the list of institutions after Hôpital Notre-Dame de l’Espérance Montréal” in paragraph V:

\* The Regulation under the Act respecting the Government and Public Employees Retirement Plan, made by Order in Council 1845-88 dated 14 December 1988 (1988, *G.O.* 2, 4154), was last amended by the Regulation made by Order in Council 295-98 dated 18 March 1988 (1988, *G.O.* 2, 1420). For previous amendments, refer to *the Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, updated to 1 September 1999.

“

1941 to 1943	1944 to 1946	1947 and 1948	1949 and 1950	1951 and 1952	1953	1954 and 1955	1856 and 1957	1958	1959	1960	1961	1962 to 1965	since 1966
					X	X	X	X	X	X	X	X	X
Hôpital des anciens combattants Reine-Marie													

”.

This Regulation comes into force on the date it is made by the Government.

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Gouvernement du Québec

### **O.C. 1404-99, 15 December 1999**

Contribution of the municipalities to the special local activities financing fund

WHEREAS, under section 1 of the Act to establish the special local activities financing fund (R.S.Q., c. F-4.01), amended by section 13 of chapter 43 of the Statutes of 1999, the special local activities financing fund was established at the Ministère des Affaires municipales et de la Métropole;

WHEREAS, under section 4 of that Act, Ville de Montréal, Ville de Québec, Ville de Hull, Ville de Sherbrooke, Ville de Chicoutimi and Ville de Trois-Rivières were to pay, for each of the years 1998 and 1999 the amounts appearing in Division I of the Schedule to the Act;

WHEREAS, under section 5 of that Act, amended by section 13 of chapter 43 of the Statutes of 1999, every local municipality, other than those referred to in section 4, were to pay, for each of the years 1998 and 1999, an amount corresponding to 5.78 % of the expenditures, excluding those related to the costs of financing, appearing in its budget for the fiscal year 1997 as adjusted by the Minister of Municipal Affairs and Greater Montreal, as the case may be, before 23 October 1997;

WHEREAS, under section 6 of that Act, the Government may make the contribution fixed under sections 4 and 5 applicable for the year 2000;

WHEREAS it is expedient to make the contribution so applicable;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the contribution of the municipalities to the special local activities financing fund, fixed under sections 4 and 5 of the Act to establish the special local activities financing fund, be applicable for the year 2000.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

3301

Gouvernement du Québec

### **O.C. 1422-99, 15 December 1999**

Crop Insurance Act  
(R.S.Q., c. A-30)

**Crop insurance**  
— **Collective plan**  
— **Amendments**

**Crop insurance**  
— **Individual plan**  
— **Amendments**

Regulation to amend the Regulation respecting crop insurance under the collective plan and the Regulation respecting crop insurance under the individual plan

WHEREAS the Régie des assurances agricoles du Québec made the Regulation respecting crop insurance under the collective plan and the Regulation respecting crop insurance under the individual plan, approved by Order in Council 1543-96 dated 11 December 1996;

WHEREAS under section 24 of the Crop Insurance Act (R.S.Q., c. A-30), amended by section 4 of Chapter 53 of the Statutes of 1998, the Régie may, by regulation, in

respect of crops it determines, offer insurance to indemnify producers for losses sustained as a result of one or some of the events mentioned in that section and add other uncontrollable events to those provided for that are not attributable to human intervention;

WHEREAS under section 25 of the Act, the Régie may establish by regulation the final dates for seeding and harvest;

WHEREAS under section 34 of the Act, the assessment of a producer insured under the collective plan is payable to the Régie at the time and on the terms and conditions prescribed by regulation of the Régie;

WHEREAS under section 47 of the Act, amended by section 8 of Chapter 53 of the Statutes of 1998, the Régie shall determine by regulation, for each insured crop, the percentage of guaranteed protection for the average yield and may also determine options in the percentage of guaranteed protection;

WHEREAS under section 49.1 of the Act, the assessment of a producer insured under the individual plan is payable to the Régie at the time and on the terms and conditions prescribed by regulation of the Régie;

WHEREAS under section 59 of the Act, amended by section 12 of Chapter 53 of the Statutes of 1998, the Régie may, by regulation, fix the conditions of participation of commercial crop producers who wish to insure under the collective plan;

WHEREAS under paragraph *d* of section 74 of the Act, amended by section 18 of Chapter 53 of the Statutes of 1998, the Régie may, by regulation, classify insurable crops and describe in Québec zones which, according to the nature of the soil, the topography and climatic conditions, are homogeneous;

WHEREAS under paragraph *h* of section 74 of the Act, the Régie may, by regulation, prescribe the conditions of and the procedure governing the payment of indemnities and compensation;

WHEREAS it is expedient to offer an insurance protection for hay crops to commercial crop producers;

WHEREAS at its meeting of 17 November 1999, the Régie made the Regulation to amend the Regulation respecting crop insurance under the collective plan and the Regulation respecting crop insurance under the individual plan, attached to this Order in Council;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation to amend the regulation respecting crop insurance under the collective plan and the Regulation respecting crop insurance under the individual plan, attached to this Order in Council, be approved.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## **Regulation to amend the Regulation respecting crop insurance under the collective plan<sup>1</sup> and the Regulation respecting crop insurance under the individual plan<sup>2</sup>**

Crop Insurance Act  
(R.S.Q., c. A-30, ss. 24, 25, 34, 44.1, 47, 48, 49, 59, 60, 61, 64.1 and 74, pars. *d*, *h* and *m*; 1998, c. 53, ss. 4, 8, 12 and 18)

### **Regulation respecting crop insurance under the collective plan**

1. Section 2 of the Regulation respecting crop insurance under the collective plan is amended by adding the following paragraph at the end:

“Notwithstanding the foregoing, for honey production, the insurance also covers bee diseases, that is, epidemics or diseases against which there is no adequate means of protection, whose occurrence entails a loss in yield of the crops.”

2. The following is substituted for the definition of “hay” in section 6:

Hay: “feed requirements” option:

Dry hay, moist hay or pastures cultivated and intended to be fed to the insured’s herbivores;

1 The Regulation respecting crop insurance under the collective plan, approved by Order in Council 1543-96 dated 11 December 1996 (1996, *G.O.* 2, 5443), was last amended by the Regulation approved by Order in Council 170-99 dated 3 March 1999 (1999, *G.O.* 2, 301). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

2 The Regulation respecting crop insurance under the individual plan, approved by Order in Council 1543-96 dated 11 December 1996 (1996, *G.O.* 2, 5443), was last amended by the Regulation approved by Order in Council 1188-99 dated 20 October 1999 (1999, *G.O.* 2, 3749). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

“commercial” option:

Dry or moist hay intended for marketing and cultivated by an insured who does not own herbivores over an area of at least 10 hectares;”.

3. The words “, hay “commercial” option” are inserted after the word “wheat” in section 10.

4. The words ““feed requirements” option” are inserted after the word “hay” in section 11.

5. The following is substituted for section 14:

“14. Any producer who wishes to insure his crops shall, not later than 30 April of the insurance year, apply therefor to the Régie.

Subject to section 78.1 of the Act, the producer shall pay any assessment payable not later than the thirtieth day following the date of the notice of assessment sent to him by the Régie or, as the case may be, in accordance with an agreement to pay in instalments entered into with the Régie.”.

6. The first paragraph of section 15 is deleted.

7. The words “, except hay “commercial” option” are inserted after the word “hay” in the second paragraph of section 19.

8. The words “the destruction of the crops or” are inserted after the word “authorize” in the third paragraph of section 20.

9. Schedule A attached to this Regulation is substituted for Schedule A to the Regulation.

#### **Regulation respecting crop insurance under the individual plan**

10. Section 3 of the Regulation respecting crop insurance under the individual plan is amended by substituting the following for the second paragraph:

“Notwithstanding the foregoing, the Régie may also offer options that cover up to 60 % and 70 % of the average yield, as well as 80 % coverage of the average yield conditional on a loss in yield greater than 40 %.”

11. The following is substituted for the “GROUP 6 APPLES” in section 7:

#### **“GROUP 6 APPLES**

(1) dwarf and semi-dwarf apple trees not more than 20 years old or standard apple trees not more than 40 years old; and

(2) apples of the Paulared variety and apples that ripen later than Paulareds.”.

12. The number “48” is substituted for the number “25” in subparagraph 5 of paragraph 2 of section 9.

13. Section 10 is amended

(1) by substituting “Plans B and D” for “Plan B” in clause *b* of subparagraph 2 of paragraph 2;

(2) by substituting the following for the first paragraph of paragraph 3:

“The coverage shall be in force each year from the beginning of seeding or from the time of planting in the field, except for the coverage against frost which begins, depending on the regions and crops, on date 1 provided for in Table 2. Seeding or planting shall be carried out not later than the date of the end of seeding or planting (date 2) provided for in Table 2.”;

(3) by inserting the following paragraph after paragraph 5:

“(6) In respect of Plan B, a producer may insure distinct areas of vegetable crops separately, provided that the areas cover at least 10 hectares each and that they are separated by a physical demarcation agreed to by the Régie. Notwithstanding the foregoing, the areas of a single insured may not be broken into more than 3 distinct areas.”.

14. The date “23 April” is substituted for the date “1 May” in subparagraph *c* of paragraph 3 of section 11.

15. Section 13 is amended

(1) by substituting the following for subparagraph 2 of paragraph 1:

“(2) Plan B: the insurance covers apple crops against a loss in yield resulting from defective flowering and fruit set or an uncontrollable event listed in section 24 of the Act. In addition to that coverage, there are two options to cover apple crops graded as “fancy” or “extra fancy” against a reduction in quality, namely:

(a) multi-peril: losses resulting from defective flowering and fruit set or an uncontrollable event listed in section 24 of the Act;

(b) hail: losses resulting from hail only.”;

(2) by deleting subparagraph 3 of paragraph 1;

(3) by substituting “Plan B” for “Plans B and C” in paragraph 2;

(4) by substituting “Plan B” for “Plan B and Plan C” in both paragraphs of paragraph 3;

(5) by substituting “Plan B” for “Plans B and C” in subparagraph c of paragraph 5;

(6) by substituting the following for paragraph 6:

“(6) The actual yield of the crops insured under Plan B, including apples fallen from the tree, shall be established by counting only marketable apples fit for human consumption in accordance with the standards prescribed in the Fresh Fruit and Vegetable Regulations (C.R.C., c. 285).

Apple crops insured under any quality option offered in Plan B shall also, at the time of appraisal, be quality graded in accordance with the standards prescribed in the first paragraph. Only apples meeting the criteria for “fancy” or “extra fancy” grading shall be considered in determining the quality grading percentage for the crop.”;

(7) by striking out the word “insurable” before the words “apple tree” in paragraph 8.

16. The number “12” is substituted for the number “19” in paragraph 3 of section 15.

17. The following is substituted for section 18:

“18. Subject to section 78.1 of the Act, the producer shall pay any assessment payable not later than the thirtieth day following the date of the notice of assessment sent to him by the Régie or, as the case may be, in accordance with an agreement to pay in instalments entered into with the Régie.”.

18. The first paragraph of section 19 is deleted.

19. Section 26 is amended

(1) by inserting the words “and Plan C of Group 3 “Market-garden vegetables”” after the word “blueberries”; and

(2) by inserting the following paragraph after the first paragraph:

“Notwithstanding the first paragraph, for Plans A, B and D of Group 3 “Market-garden vegetables”, Plan B of Group 6 “Apples” and crops for which a 60 % or 70 % coverage is available, an indemnity shall be paid only if the losses are greater than the deductible provided for in the insurance contract.”.

20. Section 33 is amended

(1) by adding the following at the end of the first paragraph:

“except in the case of crops insured under Plan B of Group 6 “Apples”.”; and

(2) by deleting the second paragraph.

21. Table 1 attached to this Regulation is substituted for Table 1 to the Regulation.

22. Table 2 attached to this Regulation is substituted for Table 2 to the Regulation.

23. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## SCHEDULE A

### Insurance of forage crops under the collective plan

**Zoning 1: Hay, wheat, oats, barley and forage corn**

**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
La Pocatière V, Rivière-Ouelle M, Saint-Pacôme M (excluding the south of Route 230 east of the road from Saint-Pacôme-Station to Saint-Pacôme (Rang Côtes de Beaux Biens), the south of Rivière Ouelle (Rang 4) and Rang de la Cavée), Saint-Denis P, Saint-Philippe-de-Néri P (excluding the south of Route 230 west of Route 287), Kamouraska M, Sainte-Anne-de-la-Pocatière P (excluding Rang 3 of the cadastre of the Paroisse de Sainte-Anne-de-la-Pocatière)	01-01	01B

**Insurance of forage crops under the collective plan**

**Zoning 1: Hay, wheat, oats, barley and forage corn**

**Zoning 2: Honey**

<b>Zone descriptions</b>	<b>Zoning 1</b>	<b>Zoning 2</b>
Saint-Germain P, Sainte-Hélène P, Saint-André M, Saint-Alexandre-de-Kamouraska M, Saint-Antonin P, Notre-Dame-du-Portage P, Rivière-du-Loup V, Saint-Pascal V-M	01-02	01B
Saint-Onésime-d'Ixworth P, Saint-Gabriel-Lalemant M, Mont-Carmel M, Saint-Bruno-de-Kamouraska M, Saint-Joseph-de-Kamouraska P, Sainte-Anne-de-la-Pocatière P (including Rang 3 of the cadastre of the Paroisse de Sainte-Anne-de-la-Pocatière), Picard NO, Saint-Philippe-de-Néri P (including the south of Route 230 west of Route 287), Saint-Pacôme (including the south of Route 230 east of the road from Saint-Pacôme-Station to Saint-Pacôme (Rang Côtes de Beaux Biens), the south of Rivière Ouelle (Rang 4) and Rang de la Cavée)	01-03	01B
Saint-Paul-de-la-Croix P, Saint-Modeste P, Saint-Arsène P, Saint-Georges-de-Cacouna VL-P, Saint-Épiphanie M, Saint-Jean-Baptiste-de-l'Isle-Verte M, L'Isle-Verte VL, Notre-Dame-des-Sept-Douleurs P, Saint-Éloi P, Notre-Dame-des-Neiges M, Trois-Pistoles V, Cacouna RI.	01-04	01B
Saint-François-Xavier-de-Viger M, Saint-Clément P, Sainte-Françoise P, Saint-Jean-de-Dieu M, Saint-Louis-du-Ha! Ha! P, Cabano V (excluding lots at the south of Route 232 or Rang Est Rivière Cabano), Saint-Hubert-de-Rivière-du-Loup M, Saint-Pierre-de-Lamy M, Whitworth RI, Saint-Athanase M, Pohénégamook V, Saint-Elzéar M, Saint-Honoré-de-Témiscouata M, Saint-Médard M, Saint-Guy M, Lac-des-Aigles M (including lots 29 to 50 inclusively of Rang 1 and Rang 2 Nord-Ouest of Canton Biencourt and lots 29 to 34 inclusively of Rang 1 and Rang 2 of Canton Bédard), Saint-Michel-de-Squatec P (including Rang 1 and Rang 2), Sainte-Rita M, Saint-Cyprien M.	01-05	01B
Saint-Simon P, Saint-Mathieu-de-Rioux P, Saint-Fabien P, Saint-Eugène-de-Ladrière P, Le Bic M, Saint-Valérien P, Sainte-Blandine P (including the road of Rang 4 or Rang de la Seigneurie), Saint-Anaclet-de-Lessard P (including Rang 4 Ouest, west of Rivière Germain), Sainte-Odile-sur-Rimouski P (including Rang Beauséjour, Chemin Saint-Léon, La Couronne sector and the part south of the road of Rang 2), Rimouski V (including the part west of Rivière Rimouski (Sacré-Coeur and Nazareth sector), lots 363 to 373 inclusively south of the road of Rang 2, lots 441 to 452 inclusively of Rang 3 and lots 423 to 440 inclusively of Rang 3 south of the road of Rang 3)	01-06	01B
Lac-des-Aigles M (excluding lots 29 to 50 inclusively of Rang 1 and Rang 2 Nord-Ouest du Canton Biencourt and lots 29 to 34 inclusively of Rang 1 and Rang 2 of Canton Bédard), Biencourt M, Esprit-Saint M, La Trinité-des-Monts P, Saint-Michel-de-Squatec P (excluding Rang 1 and Rang 2), Saint-Juste-du-Lac M, Auclair M, Lejeune M, Cabano V (including lots at the south of Route 232 or Rang Est Rivière Cabano), Notre-Dame-du-Lac V, Dégelis V, Rivière-Bleue M, Saint-Marc-du-Lac-Long P, Saint-Jean-de-la-Lande M, Packington P, Saint-Eusèbe P	01-07	01B
Pointe-au-Père V, Saint-Anaclet-de-Lessard P (excluding Rang 4 Ouest, west of Rivière Germain), Sainte-Luce P, Luceville VL, Sainte-Flavie P, Mont-Joli V, Saint-Jean-Baptiste M, Grand-Métis M, Métis-sur-Mer VL, Saint-Donat P (excluding the 5 <sup>th</sup> Concession of Saint-Donat), Price VL, Sainte-Odile-sur-Rimouski P (excluding Rang Beauséjour, Chemin Saint-Léon, La Couronne sector and the part south of the road of Rang 2), Rimouski V (excluding the part west of Rivière Rimouski (Sacré-Coeur and Nazareth sector), lots 363 to 373 inclusively south of the road of Rang 2, lots 441 to 452 inclusively of Rang 3 and lots 423 to 440 inclusively of Rang 3 south of the road of Rang 3), Rimouski Est VL, Saint-Joseph-de-Lepage P	01-08	01B



**Insurance of forage crops under the collective plan**

**Zoning 1: Hay, wheat, oats, barley and forage corn**

**Zoning 2: Honey**

<b>Zone descriptions</b>	<b>Zoning 1</b>	<b>Zoning 2</b>
Mont-Lebel M, Saint-Narcisse-de-Rimouski P, Saint-Marcellin P, Saint-Charles-Garnier P, Les Hauteurs M, Saint-Gabriel-de-Rimouski M, Saint-Donat P (including only the 5 <sup>th</sup> Concession of Saint-Donat), Sainte-Blandine P (excluding the road of Rang 4 or Rang de la Seigneurie), Sainte-Angèle-de-Mérici M, Padoue M, Saint-Octave-de-Métis P, Saint-Noël VL, Saint-Moïse P, Sainte-Jeanne-d'Arc P, La Rédemption P	01-09	01B
Les Boules M, Baie-des-Sables M, Saint-Ulric VL, Saint-Ulric-de-Matane P, Matane V, Saint-Jérôme-de-Matane P, Petit-Matane M, Sainte-Félicité M, Saint-Damasse P, Saint-Léandre P, Saint-Luc-de-Matane M, Saint-Adelme P, Sainte-Paule M, Saint-René-de-Matane M	01-10	01B
Sayabec M, Saint-Vianney M, Saint-Cléophas P, Val-Brillant M, Saint-Benoît-Joseph-Labre P, Amqui V, Lac-au-Saumon M, Causapsal V, Sainte-Irène P, Saint-Léon-le-Grand P, Saint-Zénon-du-Lac-Humqui P, Albertville M, Sainte-Florence M, Sainte-Marguerite M, Saint-Tharcisius P, Saint-Alexandre-des-Lacs P	01-11	01B
L'Ascension-de-Patapédia M, Saint-François-d'Assise P, Saint-André-de-Restigouche M, Saint-Alexis-de-Matapédia P, Matapédia P, Restigouche-Partie-Sud-Est CT, Pointe-à-la-Croix M, Restigouche RI	01-12	01A
Escuminac M, Saint-Omer P, Nouvelle M, Carleton V, Maria M, Cascapédia M, New Richmond V, Maria (Gesgapegiag) RI	01-13	01A
Saint-Alphonse M, Caplan M, Saint-Siméon P, Saint-Elzéar M, Bonaventure V, Shigawake M, Saint-Godefroy CT, Hopetown M, Hope CT, Paspébiac V, New-Carlisle M, Port-Daniel M	01-14	01A
Grosses-Roches M, Les Méchins M, Capucins M, Cap-Chat V, Sainte-Anne-des-Monts V, La Martre M, Marsoui VL, Rivière-à-Claude M, Mont-Saint-Pierre VL, Saint-Maxime-du-Mont-Louis M, Sainte-Madeleine-de-la-Rivière-Madeleine M, Grande-Vallée M, Petite-Vallée M, Cloridorme CT, Tourelle M, Saint-Jean-de-Cherbourg P, Gaspé V, Percé V, Sainte-Thérèse-de-Gaspé M, Grande-Rivière V, Pabos M, Pabos Mills M, Saint-François-de-Pabos M, Chandler V, Newport M, Sainte-Germaine-de-l'Anse-aux-Gascons P	01-15	01A
Grosse-Île M, Grande-Entrée M, Havre-aux-Maisons M, Fatima M, Cap-aux-Meules VL, L'Étang-du-Nord M, L'Île-du-Havre-Aubert M, L'Île-d'Entrée VL	01-16	01A
Saint-François-Xavier-de-la-Petite-Rivière P, Baie-Saint-Paul V (excluding ranges Sainte-Croix, Saint-Ours, Sainte-Marie and Saint-Pierre of Rivière-du-Gouffre sector), Saint-Urbain P (excluding ranges Saint-Jean-Baptiste and Saint-François)	02-01	02
Saint-Tite-des-Caps M, Saint-Ferréol-les-Neiges M, Saint-Joachim P, Beaupré V, Sainte-Anne-de-Beaupré V, Château-Richer V, Boischatel M, L'Ange-Gardien P, Beauport V, Sainte-Pétronille VL, Saint-Laurent-de-l'Île-d'Orléans M, Saint-Pierre-de-l'Île-d'Orléans M, Sainte-Famille P, Saint-Jean P, Saint-François P	02-02	02
Sainte-Brigitte-de-Laval P, Lac-Beauport M, Lac-Delage V, Stoneham-et-Tewkesbury CU, Saint-Gabriel-de-Valcartier M, Shannon M, Val-Bélair V, Loretteville V, Lac-Saint-Charles V, Saint-Émile V, Charlesbourg V, Vanier V, Québec V, Sillery V, L'Ancienne-Lorette V, Sainte-Foy V, Cap-Rouge V, Saint-Augustin-de-Desmaures M, Wendake RI	02-03	02

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn**
**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Cap-Santé M, Donnacona V, Neuville V, Pont-Rouge V (including Rang de la Rivière, the concessions of Grand Bois de l'Ail and l'Enfant-Jésus and the part of ranges Terrebonne and Saint-Jacques west of Route Bédard), Saint-Basile Sud VL, Portneuf V, (including the part east of Côte du C or the road from the village of Portneuf to Portneuf-Station), Notre-Dame-de-Portneuf P, (including the part east of Route d'Irlande or Route des Bois-Francis), Saint-Basile P (including the part of the municipality west of Route 365).	02-04	02
Grondines M, Deschambault M, Saint-Marc-des-Carières VL, Saint-Gilbert P, Saint-Thuribe P, Saint-Ubalde M, Saint-Casimir P-M, Saint-Alban M, Portneuf V, (excluding the part east of Côte du C or the road from the village of Portneuf to Portneuf-Station), Notre-Dame-de-Portneuf P (excluding the part east of Route d'Irlande or Route des Bois-Francis).	02-05	02
Montmagny V (including the part east of Route 283), Cap-Saint-Ignace M, L'Islet V, L'Islet-sur-Mer M, Saint-Antoine-de-L'Isle-aux-Grues P, Saint-Eugène P, Saint-Cyrille-de-Lessard P, Saint-Aubert M, Saint-Damase-de-L'Islet M, Saint-Jean-Port-Joli M, Sainte-Louise P, Saint-Roch-des-Aulnaies M	02-06	02
Notre-Dame-du-Rosaire M, Sainte-Euphémie-sur-Rivière-du-Sud M, Saint-Paul-de-Montminy M, Sainte-Apolline-de-Paton P, Saint-Fabien-de-Panet P, Lac Frontière M, Saint-Just-de-Bretonnières M, Sainte-Lucie-de-Beaugard M, Saint-Marcel M, Saint-Adalbert M, Sainte-Félicité M, Saint-Pamphile V, Saint-Omer M, Sainte-Perpétue M, Tourville M, Saint-Camille-de-Lellis P, Sainte-Sabine P, Saint-Magloire M	02-07	02
Saint-Raphaël M, Berthier-sur-Mer P, Montmagny V (including the part west of Route 283), Saint-Pierre-de-la-Rivière-du-Sud P, Saint-François-de-la-Rivière-du-Sud M	02-08	02
Saint-Lazare-de-Bellechasse M (excluding Rang 4 or lots 72 to 131 inclusively of 1 <sup>re</sup> Concession of Cadastre of parish of Saint-Lazare-de-Bellechasse), Saint-Nérée P, Armagh M, Saint-Damien-de-Buckland P, Notre-Dame-Auxiliatrice-de-Buckland P, Saint-Philémon P	02-09	02
Lévis V, Saint-Joseph-de-la-Pointe-de-Lévy P, Saint-Romuald V, Pintendre M, Charny V, Sainte-Hélène-de-Breakeyville P, Saint-Jean-Chrysostome V, Beaumont M, Saint-Michel-de-Bellechasse M, Saint-Vallier M, La Durantaye P, Saint-Charles-de-Bellechasse M	02-10	02
Saint-Lambert-de-Lauzon P (including the part east of Rivière Chaudière), Saint-Isidore M, Saint-Gervais M, Honfleur M, Saint-Lazare-de-Bellechasse M (only Rang 4 or lots 72 to 131 inclusively of 1 <sup>re</sup> Concession of Cadastre of parish of Saint-Lazare-de-Bellechasse), Saint-Henri M	02-11	02
Laurierville M, Lyster M, Plessisville P (only the part east of Route Bellemarre), Saint-Sylvestre M, Saint-Jacques-de-Leeds M, Sainte-Agathe-de-Lotbinière M, Saint-Gilles P, Saint-Narcisse-de-Beaurivage P, Saint-Patrice-de-Beaurivage M	02-12	02
Saint-Rédempteur V, Saint-Nicolas V, Saint-Antoine-de-Tilly M (including the part east of Route 273), Saint-Apollinaire M (the part east of Route 273 and north of Autoroute Jean-Lesage), Saint-Étienne M, Saint-Lambert-de-Lauzon P (including the part west of Rivière Chaudière)	02-13	02

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn****Zoning 2: Honey**

<b>Zone descriptions</b>	<b>Zoning 1</b>	<b>Zoning 2</b>
Laurier-Station VL, Saint-Janvier-de-Joly M, Saint-Flavien VL-P, Dosquet M, Saint-Agapit M, Saint-Apollinaire M (including the part south of Autoroute Jean-Lesage)	02-14	02
Deschailions VL, Deschailions-sur-Saint-Laurent VL, Parisville P, Fortierville M, Lotbinière M, Leclercville VL, Saint-Édouard-de-Lotbinière P, Sainte-Emmélie P, Sainte-Croix VL-P, Notre-Dame-du-Sacré-Coeur-d'Issoudun P, Saint-Apollinaire M (the part west of Route 273 and north of Autoroute Jean-Lesage), Saint-Antoine-de-Tilly M (including the part west of Route 273)	02-15	02
Sainte-Françoise M, Villeroy M, Notre-Dame-de-Lourdes P, Plessisville P (including the part west of Route 265 north of the railroad and the part east of Route 265 north of Route 116), Val-Alain M	02-16	02
Plessisville V-P (excluding the part east of Route Bellemarre and the part west of Route 265 north of the railroad and the part east of Route 265 north of Route 116), Sainte-Sophie d'Halifax M (including Sainte-Sophie sector)	02-17	02
Saint-Aimé-des-Lacs M, Notre-Dame-des-Monts M, La Malbaie-Pointe-au-Pic V, Sainte-Agnès P, Saint-Irénée P, Saint-Hilarion P, Les Éboulements M, Saint-Joseph-de-la-Rive VL, Baie-Saint-Paul V (including ranges Sainte-Croix, Saint-Ours, Sainte-Marie and Saint-Pierre of Rivière-du-Gouffre sector), Saint-Urbain P (including ranges Saint-Jean-Baptiste and Saint-François), Clermont V, Cap-à-l'Aigle VL, Rivière-Malbaie M, Saint-Fidèle M, Saint-Siméon VL-P, Baie Sainte-Catherine M, L'Île-aux-Coudres M, La Baleine M	02-18	02
Saint-Raymond V, Lac-Sergent V, Saint-Léonard-de-Portneuf M, Sainte-Christine-d'Auvergne M, Lac-Saint-Joseph V, Fossambault-sur-le-Lac V, Sainte-Catherine-de-la-Jacques-Cartier M, Pont-Rouge V (excluding Rang de la Rivière, the concessions of Grand Bois de L'Ail and Enfant-Jésus and the part of ranges Terrebonne and Saint-Jacques west of Route Bédard), Saint-Basile P (excluding the part of the municipality west of Route 365)	02-19	02
Stornoway M, Nantes M, Milan M, Val-Racine P, Piopolis M, Audet M, Lac-Mégantic V, Marston CT, Frontenac M, Saint-Augustin-de-Woburn P, Notre-Dame-des-Bois M	03-01	03
Sainte-Cécile-de-Whitton M, Saint-Romain M, Lambton M, Courcelles P, Saint-Sébastien M, Saint-Hilaire-de-Dorset P, Saint-Honoré P, Shenley CT, Saint-Martin P, Saint-Évariste-de-Forsyth M, La Guadeloupe VL, Saint-Benoît-Labre M, Saint-Gédéon-de-Beauce M, Saint-Robert-Bellarmin M, Saint-Ludger M, Lac-Drolet M, Saint-Jean-de-la-Lande P, Lac-Poulin VL	03-02	03
Vianney M, Bernierville VL, Saint-Ferdinand M, Sainte-Sophie-d'Halifax M (including Halifax-Nord sector), Saint-Pierre-Baptiste P, Inverness M, Irlande M, Saint-Adrien-d'Ireland M, Saint-Jean-de-Brébeuf M, Kinnear's Mills M, Pontbriand M, Robertsonville VL, Thetford Mines V, Black Lake V, Saint-Joseph-de-Coleraine M, Thetford-Partie-Sud CT, Sainte-Anne-du-Lac VL, Sacré-Coeur-de-Marie-Partie-Sud P	03-03	03

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn**
**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Saint-Séverin P, Saint-Elzéar M (including the part south of Route 216), Saint-Frédéric P, Tring-Jonction VL, Saint-Jules P, Saint-Joseph-des-Érables M (including Rang Saint-Bruneau and Petit Rang Saint-Antoine), East Broughton M, Saint-Pierre-de-Broughton M, Sacré-Coeur-de-Jésus P, Sainte-Clotilde-de-Beauce M, Saint-Méthode-de-Frontenac M, Beauceville V (including ranges Saint-Joseph and Saint-Alexandre of Saint-François-Ouest sector), Saint-Alfred M, Saint-Victor M, Saint-Éphrem-de-Beauce M	03-04	03
Sainte-Marie V (including the bottoms and shores of Rivière Chaudière, i.e., Rang Saint-Étienne and Route 173), Vallée-Jonction M (excluding Route Jacob), Saint-Joseph-de-Beauce V (including 1 <sup>er</sup> Rang Nord-Est or Route 173), Saint-Joseph-des-Érables M (including Route des Érables and 1 <sup>er</sup> Rang Sud-Ouest), Beauceville V (including Beauceville sector, Route 173 of Saint-François-de-Beauce sector and 1 <sup>er</sup> Rang Nord-Ouest of Saint-François-Ouest sector)	03-05	03
Saint-René P, Saint-Théophile M, Saint-Simon-les-Mines M, Saint-Philibert M, Saint-Georges V, Saint-Georges-Est P, Aubert-Gallion M, Notre-Dame-des-Pins P, Saint-Côme-Linière M, Saint-Zacharie M, Sainte-Aurélié M, Saint-Prosper M, Saint-Benjamin M	03-06	03
Sainte-Rose-de-Watford M, Saint-Luc-de-Bellechasse M, Sainte-Justine M, Saint-Louis-de-Gonzague M, Lac-Etchemin V, Saint-Cyprien P, Sainte-Germaine-du-Lac-Etchemin P, Saint-Nazaire-de-Dorchester P, Saint-Léon-de-Standon P	03-07	03
Saints-Anges P, Saint-Joseph-de-Beauce V (including ranges L'Assomption, Sainte-Suzanne, Sainte-Marie, Saint-Jean and Saint-Thomas), Beauceville V (including ranges Saint-Gaspard, Fraser and Saint-Charles of Saint-François-de-Beauce sector), Saint-Malachie P, Saint-Odilon-de-Cranbourne P, Vallée-Jonction M (including Route Jacob), Frampton M, Sainte-Marie V (including ranges Saint-Gabriel, Saint-Elzéar and Saint-Martin), Sainte-Marguerite P	03-08	03
Saint-Bernard M, Scott M, Saint-Elzéar M (including the part north of Route 216), Saint-Anselme M, Sainte-Hénédié P, Sainte-Claire M	03-09	03
Saint-Gérard-Majella P, Saint-Pie-de-Guire P, Saint-Bonaventure M, Saint-David P, Saint-Marcel P, Saint-Guillaume M, Saint-François-du-Lac M, Saint-Michel-de-Yamaska P (including the part east of Rivière Yamaska), Yamaska-Est VL	04-01	04
Nicolet V, Nicolet-Sud M, Saint-Jean-Baptiste-de-Nicolet P, Baie-du-Fèbvre M, Notre-Dame-de-Pierreville P, Saint-Thomas-de-Pierreville P, Pierreville VL, Odanak RI, La Visitation-de-Yamaska M, Saint-Elphège P, Saint-Zéphirin-de-Courval P	04-02	04
Bécancour V (including the Saint-Grégoire-le-Grand sector), Saint-Célestin VL-M, Saint-Léonard-d'Aston M, Sainte-Monique M, Grand-Saint-Esprit M, Sainte-Perpétue P, Sainte-Brigitte-des-Saults P	04-03	04
Saint-Pierre-les-Becquets M, Sainte-Cécile-de-Lévrard P, Sainte-Sophie-de-Lévrard P, Sainte-Marie-de-Blandford M, Lemieux M, Manseau M, Saint-Louis-de-Blandford P, Maddington CT, Bécancour V (including sectors Sainte-Angèle-de-Laval, Très-Précieux-Sang-de-Notre-Seigneur, Sainte-Gertrude, Gentilly and Bécancour), Wôlinak RI	04-04	04

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn**
**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Wendover-et-Simpson CU, Saint-Cyrille-de-Wendover M, Notre-Dame-du-Bon-Conseil P-VL, Saint-Joachim-de-Courval P, Saint-Eugène M, Saint-Edmond-de-Grantham P, Saint-Germain-de-Grantham M, Saint-Majorique-de-Grantham P, Drummondville V, Wickham M	04-05	04
Saint-Wenceslas M, Saint-Sylvère M, Aston-Jonction M, Sainte-Eulalie M, Saint-Samuel P, Sainte-Clotilde-de-Horton M, Daveluyville M, Saint-Rosaire P, Sainte-Anne-du-Sault P, Saint-Valère M	04-06	04
Saint-Lucien P, Kingsey Falls M, Kingsey CT, Saint-Nicéphore V, L'Avenir M, Lefebvre M, Durham-Sud M	04-07	04
Princeville P-V, Victoriaville V, Warwick CT-V, Saint-Albert M, Sainte-Séraphine P, Sainte-Élisabeth-de-Warwick P	04-08	04
Chester-Est CT, Chesterville M, Saint-Rémi-de-Tingwick P, Tingwick P, Trois-Lacs M, Saint-Christophe-d'Arthabaska P, Saint-Norbert-d'Arthabaska M, Norbertville VL	04-09	05
Granby V-CT, Saint-Alphonse P, Bromont V, East Farnham VL, Brigham M, Saint-Valérien-de-Milton CT, Roxton CT (including the part west of Route 139), Roxton Falls VL (including the part west of Route 139), Sainte-Cécile-de-Milton CT, Roxton Pond M (including Rang 2 and Rang 3 at the west of Chemin Patenaude and Rang 4, Rang 5 and Rang 6 at the west of Grande-Ligne)	05-01	05
Maricourt M, Béthanie M, Valcourt V-CT, Racine M, Lawrenceville VL, Saint-Joachim-de-Shefford P, Warden VL, Shefford CT, Waterloo V, Sainte-Anne-de-Larochelle M, Bonsecours M, Stukely M, Orford CT, Sainte-Christine P (including the lots of the cadastre of the Canton d'Ely), Roxton CT (including the part east of Route 139), Roxton Falls VL (including the part east of Route 139), Cleveland CT, Richmond V, Ulverton M, Melbourne VL-CT, Kingsbury VL, Roxton Pond M (excluding Rang 2 and Rang 3 at the west of Chemin Patenaude and Rang 4, Rang 5 and Rang 6 at the west of Grande-Ligne)	05-02	05
Lac Brome V, Brome VL, Sutton V-CT, Abercorn VL, Potton CT, Austin M, Saint-Benoît-du-Lac M, Bolton-Est M, Bolton-Ouest M, Saint-Étienne-de-Bolton M, Eastman VL, Omerville VL, Magog V-CT, Saint-Élie-d'Orford M, Rock Forest V, Deauville M, North Hatley VL, Sainte-Catherine-de-Hatley M, Hatley CT	05-03	05
Windsor V, Val-Joli M, Saint-Grégoire-de-Greenlay VL, Saint-François-Xavier-de-Brompton P, Saint-Denis-de-Brompton P, Bromptonville V, Stoke M, Fleurimont V, Sherbrooke V, Wotton M, Saint-Camille CT, Saint-Georges-de-Windsor M, Saint-Claude M, Danville V, Asbestos V	05-04	05
Hatley M, Ayer's Cliff VL, Ascot M, Lennoxville V, Waterville V, Compton-Station M, Compton M, Coaticook V, Stanstead V-CT, Stanstead-East M, Ogden M, Barnston-Ouest M	05-05	05
Saint-Julien P, Saint-Fortunat M, Ham-Nord CT, Notre-Dame-de-Ham M, Saint-Adrien M, Saint-Joseph-de-Ham-Sud P, Saints-Martyrs-Canadiens P, Saint-Jacques-le-Majeur-de-Wolfestown P, Disraëli V-P, Sainte-Praxède P, Garthby CT, Beaulac VL, Stratford CT, Saint-Gérard VL, Weedon M, Lingwick CT, Dudswell M, Marbleton VL	05-06	05

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn**
**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Scotstown V, Hampden CT, La Patrie M, Chartierville M, Saint-Isidore-de-Clifton M, Saint-Malo M, Saint-Venant-de-Paquette M, East Hereford M, Saint-Herménégilde M, Bury M, East Angus V, Westbury CT, Cookshire V, Eaton CT, Sawyerville VL, Newport CT, Martinville M, Sainte-Edwidge-de-Clifton CT, Ascot Corner M, Dixville M	05-07	05
Saint-Ours V, Sainte-Anne-de-Sorel P, Saint-Robert P, Saint-Roch-de-Richelieu M, Sainte-Victoire-de-Sorel P, Sorel V, Tracy V, Saint-Aimé P, Massueville VL, Saint-Louis P, Yamaska VL, Saint-Michel-de-Yamaska P (including the part west of Rivière Yamaska), Saint-Joseph-de-Sorel V	06-01	06
Beloeil V, McMasterville M, Saint-Mathieu-de-Beloeil M, Saint-Marc-sur-Richelieu M, Saint-Charles-sur-Richelieu M, Saint-Denis-sur-Richelieu M, Saint-Antoine-sur-Richelieu M, Saint-Bernard-de-Michaudville M, Saint-Jude M	06-02	06
La Présentation P, Saint-Thomas-d'Aquin P, Saint-Hyacinthe V (excluding Rang de la Rivière Côte Nord or the Douville sector), Saint-Hyacinthe-le-Confesseur P, Saint-Barnabé-Sud M, Sainte-Rosalie P-V	06-04	06
Saint-Hugues M, Saint-Simon P, Sainte-Hélène-de-Bagot M, Saint-Liboire M, Upton M, Saint-Dominique M	06-05	06
Saint-Nazaire-d'Acton P, Saint-Théodore-d'Acton P, Acton-Vale V, Saint-André-d'Acton P, Sainte-Christine P (excluding the lots of the cadastre of the Canton d'Ely)	06-06	06
Sainte-Madeleine VL, Sainte-Marie-Madeleine P, Saint-Hyacinthe V (including Rang de la Rivière Côte Nord or the Douville sector), Notre-Dame-de-Saint-Hyacinthe P, Saint-Pie VL-P, Saint-Damase VL-P	06-07	06
Contrecoeur V, Verchères VL, Calixa-Lavallée P, Varennes V, Saint-Amable M, Sainte-Julie V	06-16	06
Sainte-Justine-de-Newton P, Hudson V, Rigaud M, Saint-Lazare P, Sainte-Marthe M, Très-Saint-Rédempteur P, Pointe-Fortune VL, Vaudreuil-Dorion V, Vaudreuil-sur-le-Lac VL, Pincourt V, Terrasse-Vaudreuil M, L'Île-Perrot V, Notre-Dame-de-l'Île-Perrot V, L'Île-Cadieux V	07-01	07
Les Cèdres M, Pointe-des-Cascades VL, Saint-Clet M, Coteau-du-Lac M, Les Coteaux M, Saint-Zotique VL, Rivière-Beaudette M, Saint-Polycarpe M, Saint-Télesphore P	07-02	07
Sainte-Barbe P, Elgin CT, Huntingdon V, Godmanchester CT, Dundee CT, Saint-Anicet P, Hinchinbrooke CT, Akwesasne RI	07-03	07
Grande-Île M, Saint-Timothée V, Salaberry-de-Valleyfield V, Melocheville VL, Maple-Grove V, Beauharnois V, Saint-Étienne-de-Beauharnois M, Saint-Louis-de-Gonzague P, Saint-Stanislas-de-Kostka P	07-04	07
Ormstown VL, Saint-Malachie-d'Ormstown P, Howick VL, Très-Saint-Sacrement P, Franklin M, Havelock CT, Saint-Jean-Chrysostome P, Saint-Chrysostome VL	07-05	07
Saint-Isidore P, Saint-Urbain-Premier M, Saint-Paul-de-Châteauguay M, Châteauguay V, Sainte-Martine M, Mercier V, Léry V	07-08	07

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn****Zoning 2: Honey**

<b>Zone descriptions</b>	<b>Zoning 1</b>	<b>Zoning 2</b>
Saint-Édouard P, Saint-Patrice-de-Sherrington P, Hemmingford CT-VL, Saint-Jacques-le-Mineur P, Napierville VL, Saint-Cyprien-de-Napierville P	07-09	07
Sainte-Catherine V, Brossard V, Saint-Constant V, Delson V, La Prairie V, Candiac V, Saint-Mathieu M, Saint-Philippe M, Kahnawake RI, Saint-Rémi V, Saint-Michel P, Sainte-Clothilde-de-Châteauguay P	07-10	07
Rapides-des-Joachims M, Sheen-Esher-Aberdeen-et-Malakoff CU, Chichester CT, L'Isle-aux-Allumettes M, Waltham M, Mansfield-et-Pontefract CU, Fort-Coulonge VL, Litchfield CT (including ranges 4 to 11 inclusively west of Route 301), Leslie-Claphan-et-Huddersfield CU	08-01	08
Buckingham V, Masson-Angers V (including the part east of Route 309), L'Ange-Gardien M (including the part east of Rivière du Lièvre, from the municipality of Masson-Angers to the south to the 7 <sup>e</sup> Rang inclusively on Routes 309 and 315 and their intersections), Lochaber-Partie-Ouest CT, Lochaber CT, Mayo M (including Montée Dambremont), Plaisance M, Montebello VL, Fassett M, Notre-Dame-de-Bon-Secours-Partie-Nord P (excluding ranges Côte Azélie and Côte Sainte-Angèle), Papineauville VL, Thurso V, Sainte-Angélique P (excluding Rang Côte Saint-Amédée)	08-02	08
Litchfield CT (including ranges 1 to 3 inclusively west of Route 301), Grand-Calumet CT, Bryson VL, Portage-du-Fort VL, Shawville VL, Clarendon CT (including ranges 1 to 7 inclusively), Bristol CT (including ranges 1 to 6 inclusively), Pontiac M (including ranges 1 to 7 inclusively the Canton d'Onslow and all of the Canton d'Eardly)	08-03	08
Notre-Dame-de-Pontmain M, Lac-du-Cerf M, Notre-Dame-du-Laus M, Bowman M, Val-des-Bois M, Notre-Dame-de-la-Salette M, Mulgrave-et-Derry CU, Val-des-Monts M (including the Canton de Portland), Denholm CT (including Rang 8)	08-04	08
Alleyn-et-Cawood CU, Kazabazua M, Lac-Sainte-Marie M, Low CT, Denholm CT (excluding Rang 8)	08-05	08
Messine M, Blue Sea M, Gracefield VL, Wright CT, Northfield M, Bouchette M, Sainte-Thérèse-de-la-Gatineau M, Cayamant M	08-06	08
Lytton CT, Montcerf M, Maniwaki RI-V, Déléage M, Aumond CT, Bois-Franc M, Grand-Remous CT, Egan-Sud M	08-07	08
Ferme-Neuve M, Sainte-Anne-du-Lac M, Mont-Saint-Michel M, Lac-Saint-Paul M, Chute-Saint-Philippe M, Des Ruisseaux M, Mont-Laurier V, Lac-des-Écorces VL, Val-Barette VL, Beaux-Rivages M, Kiamika M, Saint-Aimé-du-Lac-des-Îles M	08-08	08
Lac-Saguay VL, Sainte-Véronique VL, L'Ascension M, Lac-Nomingue M, L'Annonciation VL, Marchand M, La Macaza M, La Minerve M, Lac-Tremblant-Nord M, Labelle M, La Conception M, Saint-Jovite V-P, Brébeuf P, Mont-Tremblant M, Lac-Supérieur M, Saint-Faustin—Lac-Carré M, Ivry-sur-le-Lac M, Sainte-Agathe-Nord M, Sainte-Agathe-des-Monts V, Lanthier M, Val-des-Lacs M, Sainte-Lucie-des-Laurentides M, Saint-Donat M, Notre-Dame-de-la-Merci M, Doncaster RI	08-10	08
Lac-Simon M, Chénéville M, Montpellier M, Ripon CT-VL, Notre-Dame-de-la-Paix P, Saint-André-Avelin M, Sainte-Angélique P (including Rang Côte Saint-Amédée), Notre-Dame-de-Bon-Secours-Partie-Nord P (including ranges Côte Azélie and Côte Sainte-Angèle), Saint-Sixte M	08-11	08

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn**
**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Duhamel M, Lac-des-Plages M, Amherst CT, Saint-Émile-de-Suffolk M, Namur M, Ponsonby CT, Huberdeau M, Arundel CT, Barkmere V, Montcalm M, Harrington CT, Saint-Adolphe-d'Howard M, Lac-des-Seize-Îles M, Wentworth CT, Gore CT, Morin-Heights M, Mille-Isles M, Wentworth-Nord M, Grenville CT (including ranges 8 to 11 inclusively)	08-12	08
Grenville VL-CT (including ranges 1 to 7 inclusively), Brownsburg VL, Chatham CT, Lachute V, Carillon VL, Saint-André-d'Argenteuil P, Saint-André-Est VL, Calumet VL	08-13	08
Val-des-Monts M (excluding the Canton de Portland and the Canton de Wakefield), L'Ange-Gardien M (excluding the part east of Rivière du Lièvre, from the municipality of Masson-Angers to the south to the 7e Rang inclusively on Routes 309 and 315 and their intersections), Mayo M (excluding Montée Dambremont), Gatineau V, Hull V, Aylmer V, Masson-Angers V (including the part west of Route 309), Cantley M, Chelsea M	08-14	08
La Pêche M (including the Canton de Wakefield and the Canton de Masham), Pontiac M (including ranges 8 to 13 of the Canton d'Onslow), Bristol CT (including ranges 7 to 12), Clarendon CT (including ranges 8 to 13), Thorne CT, Litchfield CT (including ranges 1 to 6 inclusively east of Routes 301 and 148), Val-des-Monts M (including the Canton de Wakefield)	08-15	08
Cantons de: Mazenod, Fabre, Duhamel, Laverlochère	09-01	09
Cantons de: Guigues (all of ranges 1 and 2; lots 1 to 54 of ranges 3 to 9 inclusively), Baby (lots 1 to 54 of ranges 1, 2 and 3, and all of Rang 4)	09-03	09
Cantons de: Baby (lots 55 to 66 of ranges 1 and 2, lots 55 to 60 of Rang 3 and ranges 5 to 15 inclusively), Guigues (lots 55 to 74 of ranges 3 and 4, lots 55 to 71 of Rang 5, lots 55 to 69 of Rang 6, lots 55 to 66 of Rang 7 and lots 55 to 62 of ranges 8 and 9), Gaboury, Latulipe, Brodeur, Blondeau, Guillet, Devlin, Montreuil, Nédélec, Rémigny, Guérin, Villars, Beaumesnil	09-04	09
Cantons de: Hébécourt (ranges 1 to 5 inclusively), Duparquet (ranges 1 to 5 inclusively), Destor (ranges 1 to 5 inclusively), Aiguebelle (ranges 1 to 5 inclusively), Pontleroy, Désandrouins, Caire, Dufay, Montbeillard, Bellecombe, Vaudray, Dasserat, Beauchastel, Rouyn, Joannes, Montbray, Duprat, Dufresnoy, Cléricy, Basserode	09-05	09
Cantons de: Hébécourt (ranges 6 to 10 inclusively), Duparquet (ranges 6 to 10 inclusively), Destor (ranges 6 to 10 inclusively), La Sarre, La Reine, Royal-Roussillon, Roquemaure, Palmarolle, Poularies, Aiguebelle (ranges 6 to 10 inclusively), Chazel (Rang 1), Disson (Rang 1), Privat, Languedoc, Des Meloizes, Clermont, Perron, Boivin, Paradis, Rousseau	09-06	09
Cantons de: Ligneriers (Rang 1), Desboues (Rang 1), Figuery (lots 1 to 5 of ranges 1 to 10 inclusively), Manneville, Villemontel, Launay, Trécesson, Guyenne, Berry, Cadillac, Preissac, Bousquet, La Pause	09-10	09
Cantons de: Miniac (Rang 1), Coigny (Rang 1), Figuery (lots 6 to 64 of ranges 1 to 10 inclusively), Dalquier, Landrienne, Duverny, Castagnier, Lacorne, Malartic, La Motte, Béarn	09-12	09



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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn**
**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Cantons de: Vassal (ranges 1 to 4 inclusively), Despinassy (ranges 1 to 4 inclusively), Bartouille (ranges 1 to 4 inclusively), Pascalis, Tiblemont, Senneterre, Courville, Fiedmont, Barraute, Carpentier, Montgay, Ducros, Rochebeaucourt, Lamorandière, Senneville, Vassan	09-13	09
Sainte-Marguerite-du-Lac-Masson P, Estérel V, Val-Morin M, Val-David VL, Sainte-Adèle V, Chertsey M, Entrelacs M, Saint-Calixte M, Saint-Hippolyte P, Piedmont M, Saint-Sauveur P, Saint-Sauveur-des-Monts VL, Sainte-Anne-des-Lacs P, Prévost V, Bellefeuille V, Saint-Jérôme V, Saint-Colomban P, Saint-Antoine V, Sainte-Anne-des-Plaines V, La Plaine V, New-Glasgow VL, Lafontaine V, Sainte-Sophie M, Mirabel V, Oka P-M, Saint-Placide M, Saint-Joseph-du-Lac M, Pointe-Calumet M, Sainte-Marthe-sur-le-Lac V, Deux-Montagnes V, Saint-Eustache V, Boisbriand V, Sainte-Thérèse V, Rosemère V, Lorraine V, Bois-des-Filion V, Blainville V, Laval V, Montréal V (including all the municipalities in the Communauté Urbaine de Montréal), L'Île-Bizard V	10-01	10
Terrebonne V, Mascouche V, Lachenaie V, Charlemagne V, Legardeur V, Repentigny V, L'Épiphanie V-P, L'Assomption V, Saint-Sulpice P, Saint-Gérard-Majella P, Saint-Antoine-de-Lavaltrie P, Lavaltrie VL, Laurentides V, Saint-Lin M, Saint-Roch-Ouest M, Saint-Esprit P, Saint-Roch-de-L'Achigan P, Saint-Jacques M, Saint-Alexis VL-P, Sainte-Julienne M, Saint-Ligouri P, Saint-Pierre VL, Saint-Charles-Borromée M, Sacré-Coeur-de-Crabtree M, Saint-Paul M, Crabtree M, Sainte-Marie-Salomée P	10-02	10
Saint-Thomas M, Joliette V, Notre-Dame-des-Prairies M, Sainte-Élisabeth P, Notre-Dame-de-Lourdes P, Saint-Joseph-de-Lanoraie P, Berthierville V, Sainte-Geneviève-de-Berthier P, Saint-Cuthbert M, Saint-Barthélémy P, La Visitation-de-l'Île-Dupas M, Saint-Ignace-de-Loyola P, Saint-Norbert P, (excluding Rang Sainte-Anne and Route 347 north of the church), Lanoraie-d'Autray M	10-03	10
Sainte-Mélanie M, Saint-Ambroise-de-Kildare P, Sainte-Marcelline-de-Kildare M, Rawdon M, Saint-Norbert P (including Rang Sainte-Anne and Route 347 north of the church), Saint-Michel-des-Saints M, Saint-Zénon M, Saint-Damien P, Saint-Charles-de-Mandeville M, Saint-Gabriel V, Saint-Gabriel-de-Brandon P, Saint-Cléophas-de-Brandon M, Saint-Félix-de-Valois M, Sainte-Émélie-de-l'Énergie M, Saint-Côme P, Saint-Alphonse-de-Rodriguez M, Sainte-Béatrix M, Saint-Jean-de-Matha M, Saint-Guillaume-Nord NO, Lac-Legendre NO	10-04	10
Yamachiche M, Pointe-du-Lac M, Trois-Rivières V, Trois-Rivières-Ouest V, Maskinongé VL, Saint-Joseph-de-Maskinongé P (excluding the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (excluding the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-01	11
Cap-de-la-Madeleine V, Sainte-Marthe-du-Cap V, Saint-Maurice P, Champlain M, Batiscan M, Sainte-Anne-de-la-Pérade M, Saint-Prosper P	11-02	11
Saint-Louis-de-France V, Sainte-Geneviève-de-Batiscan P, Saint-Luc-de-Vincennes M, Notre-Dame-du-Mont-Carmel P, Shawinigan-Sud V, Lac-à-la-Tortue M, Saint-Stanislas M, Saint-Narcisse P	11-03	11

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn**
**Zoning 2: Honey**

Zone descriptions	Zoning 1	Zoning 2
Saint-Justin P, Sainte-Ursule P, Saint-Léon-le-Grand P, Saint-Sévère P, Saint-Barnabé P, Saint-Joseph-de-Maskinongé P (including the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (including the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-04	11
Saint-Paulin M, Sainte-Angèle-de-Prémont M, Charette M, Saint-Étienne-des-Grès P, Saint-Didace P, Saint-Boniface-de-Shawinigan VL, Saint-Élie P, Saint-Mathieu-du-Parc M, Saint-Gérard-des-Laurentides P, Shawinigan V (including sector of Baie-de-Shawinigan), Saint-Édouard-de-Maskinongé M, Saint-Alexis-des-Monts P	11-05	11
Grand-Mère V, Shawinigan V (including sector of Shawinigan), Saint-Georges VL, Hérouxville P, Saint-Tite P, Saint-Adelphe P, Sainte-Thècle M, Saint-Jean-des-Piles M, Saint-Roch-de-Mékinac P, Grandes-Piles VL, Saint-Séverin P, Notre-Dame-de-Montauban M, Lac-aux-Sables P, Rivière-à-Pierre M	11-06	11
La Tuque V, Trois-Rives M, Langelier CT, Lac-Édouard M, La Bostonnais M, Lac-Laperyère NO, Petit-Lac-Wayagamac NO, Lac-Masketsi NO	11-07	11
Sacré-Coeur M, Tadoussac VL, Grandes-Bergeronnes VL, Bergeronnes CT, Longue-Rive M, Sainte-Anne-de-Portneuf M, Forestville V, Colombier M, Les-Sept-Cantons-Unis-du-Saguenay CU, Ragueneau P, Chute-aux-Outardes VL, Pointe-aux-Outardes VL, Pointe-Lebel VL, Baie-Comeau V, Franquelin M, Godbout VL, Baie-Trinité VL, Rivière-Pentecôte M, Port-Cartier V, Gallix M, Sept-Îles V, Betsiamites RI, Les Escoumins M, Uashat (Sept-Îles) RI, Essipit (Les Escoumins) RI	12-01	12
Saint-Félix-d'Otis M, Ferland-et-Boileau M, Rivière-Éternité M, L'Anse-Saint-Jean M, Petit-Saguenay M, Sainte-Rose-du-Nord P, Lalemant NO	12-02	12
La Baie V, Chicoutimi V, Laterrière V, Jonquière V (the part south of Rivière Saguenay, excluding ranges 1 to 4 of the Canton de Kénogami), Lac-Kénogami M, (including ranges 8 and 9, and ranges Nord and Sud of the Canton de Jonquière), Tremblay CT (including ranges 1 to 3 of the Canton de Simard and ranges 3 to 6 of the Canton de Tremblay), Saint-Fulgence M (including ranges 5 and 6 of the Canton de Tremblay and ranges A, 1 and 2 of the Canton de Harvey)	12-03	12
Saint-Honoré M, Saint-David-de-Falardeau M, Bégin M, Labrecque M, Lamarche M, Saint-Ambroise VL, Saint-Charles-de-Bourget M, Larouche P, Shipshaw M, Jonquière V (including the part north of Rivière Saguenay and ranges 1 to 4 of the Canton de Kénogami south of Rivière Saguenay), Lac-Kénogami M (excluding ranges 8 and 9, and ranges Nord and Sud of the Canton de Jonquière), Taché CT (including lots 1 to 26 of ranges 1, 2, 3 and lots 1 to 34 of ranges 4 to 8 inclusively), Tremblay CT (excluding ranges 1 to 3 of the Canton de Simard and ranges 3 to 6 of the Canton de Tremblay), Saint-Fulgence M (excluding ranges 5 and 6 of the Canton de Tremblay and ranges A, 1 and 2 of the Canton de Harvey)	12-04	12
Alma V, Saint-Gédéon M, Saint-Bruno M, Hébertville-Station VL, Hébertville M, Métabetchouan—Lac-à-la-Croix V, Desbiens V	12-05	12
Lac-Bouchette VL, Sainte-Hedwidge M, Saint-François-de-Sales M, Saint-André-du-Lac-Saint-Jean VL, Chambord M (including ranges 4 and 5)	12-06	12

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**Insurance of forage crops under the collective plan**
**Zoning 1: Hay, wheat, oats, barley and forage corn****Zoning 2: Honey**

<b>Zone descriptions</b>	<b>Zoning 1</b>	<b>Zoning 2</b>
La Doré P, Saint-Félicien V (excluding Rang Saint-Euzèbe and Saint-Méthode sector), Saint-Prime M, Roberval V, Chambord M (excluding ranges 4 and 5), Pointe-Bleue (Mashteuiaastsh) RI	12-07	12
Normandin V, Saint-Edmond M, Albanel M, Girardville M, Saint-Thomas-Didyme M, Saint-Félicien V (including Rang Saint-Euzèbe and Saint-Méthode sector), Dolbeau-Mistassini V (including Dolbeau sector or part of municipality at the west of Rivière Mistassini)	12-08	12
Dolbeau-Mistassini V (including Mistassini sector or part of municipality at the east of Rivière Mistassini), Sainte-Jeanne-d'Arc VL, Saint-Ludger-de-Milot M, Saint-Augustin P, Péribonka M, Notre-Dame-de-Lorette M, Saint-Stanislas M, Saint-Eugène-d'Argentenay M, Chute-des-Passes NO (Sainte-Élisabeth-de-Proulx sector)	12-09	12
Delisle M, L'Ascension-de-Notre-Seigneur P, Sainte-Monique M, Saint-Henri-de-Taillon M, Taché CT (including lots 27 to 41 of ranges 1, 2, 3 and lots 35 to 46 of ranges 4 to 8 inclusively)	12-10	12
Saint-Mathias-sur-Richelieu M, Richelieu V, Notre-Dame-de-Bon-Secours M, Marieville V, Sainte-Marie-de-Monnoir P, Sainte-Angèle-de-Monnoir P, Rougemont VL, Saint-Michel-de-Rougemont P, Saint-Jean-Baptiste P, Mont-Saint-Hilaire V, Otterburn-Park V, Boucherville V, Longueuil V, Le Moyne V, Saint-Lambert V, Saint-Hubert V, Greenfield-Park V, Carignan V, Chambly V, Saint-Basile-le-Grand V, Saint-Bruno-de-Montarville V	14-01	14
Iberville V, Saint-Athanase P, Mont-Saint-Grégoire M, Saint-Césaire P-V, Sainte-Brigide-d'Iberville M	14-02	14
Sainte-Anne-de-Sabrevois P, Saint-Alexandre M, Saint-Sébastien P, Henryville VL-M	14-03	14
Notre-Dame-de-Stanbridge P, Saint-Pierre-de-Véronne-à-Pike-River M, Stanbridge-Station M, Noyan M, Saint-Armand M, Venise-en-Québec M, Saint-Georges-de-Clarenceville M	14-04	14
Bedford V-CT, Stanbridge East M, Cowansville V, Dunham V, Frelighsburg M	14-05	14
Saint-Paul-d'Abbotsford P, Farhnam V, Rainville M, Sainte-Sabine P, Saint-Ignace-de-Stanbridge P, Ange-Gardien M	14-06	14
Saint-Luc V, L'Acadie M, Saint-Jean-sur-Richelieu V, Saint-Blaise-sur-Richelieu M, Saint-Valentin P, Saint-Paul-de-l'Île-aux-Noix P, Saint-Bernard-de-Lacolle P, Lacolle VL, Notre-Dame-du-Mont-Carmel P	14-07	14

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**Insurance of forage crops under the collective plan**
**Zoning 3: Grain corn**

<b>Zone descriptions</b>	<b>Zoning 3</b>
Deschailions VL, Deschailions-sur-Saint-Laurent VL, Parisville P, Fortierville M, Sainte-Françoise M, Villeroy M, Notre-Dame-de-Lourdes P, Plessisville P-V, Sainte-Sophie-d'Halifax M (including Sainte-Sophie sector), Laurierville M, Lyster M, Val-Alain M, Sainte-Emmélie P, Saint-Janvier-de-Joly M, Saint-Édouard-de-Lotbinière P, Lotbinière M, Leclercville VL	02-01

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**Insurance of forage crops under the collective plan**


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**Zoning 3: Grain corn**

<b>Zone descriptions</b>	<b>Zoning 3</b>
Sainte-Croix P-VL, Notre-Dame-du-Sacré-Coeur-D'Issoudun P, Laurier-Station VL, Saint-Flavien P-VL, Dosquet M, Saint-Antoine-de-Tilly M, Saint-Apollinaire M, Sainte-Agathe-de-Lotbinière M, Saint-Agapit M, Saint-Patrice-de-Beaurivage M, Saint-Narcisse-de-Beaurivage P, Saint-Gilles P, Saint-Sylvestre M (including the part north of Route 216, namely: Rang Saint-André, Rang Ouest du Chemin de Craig, Rang Est du Chemin de Craig, Rang Nord du Chemin Sainte-Marie or Beaurivage, Rang Sainte-Anne, Rang Saint-Philippe, Rang Saint-Martin, Rang Saint-Jean and Rang Saint-Jacques), Saint-Nicolas V, Saint-Romuald V, Charny V, Saint-Rédempteur V, Saint-Jean-Chrysostome V, Sainte-Hélène-de-Breakeyville P, Saint-Étienne M, Saint-Henri M, Saint-Lambert-de-Lauzon P, Saint-Bernard M, Saint-Elzéar M, Sainte-Marie V, Sainte-Marguerite P, Sainte-Claire M, Sainte-Hénédine P, Scott M, Saint-Isidore M, Saint-Anselme M, Saint-Malachie P (including Rang Longue Pointe Nord and Chemin de la Rivière Etchemin Nord-Est), Honfleur M, Saint-Lazare-de-Bellechasse M, Saint-Gervais M, Saint-Charles-de-Bellechasse M, Beaumont M, Lévis V, Pintendre M, Saint-Joseph-de-la-Pointe-de-Lévy P	02-02
Saint-Joachim P, Beaupré V, Sainte-Anne-de-Beaupré V, Château-Richer V (excluding north of the municipality, or Concessions at the north of Premier Rang), Boischatel M, L'Ange-Gardien P, Beauport V, Sainte-Pétronille VL, Saint-Laurent-de-l'Île-d'Orléans M, Saint-Pierre-de-l'Île-d'Orléans M, Sainte-Famille P, Saint-Jean P, Saint-François P, Saint-Gabriel-de-Valcartier M (excluding north of the municipality, or the part at the north of Rivière Jacques-Cartier), Val-Bélair V, Loretteville V, Lac-Saint-Charles V, Saint-Émile V, Charlesbourg V, Vanier V, Québec V, Sillery V, L'Ancienne-Lorette V, Sainte-Foy V, Cap-Rouge V, Saint-Augustin-de-Desmaures M, Wendake RI, Cap-Santé M, Donnacona V, Neuville V, Pont-Rouge V, Saint-Basile Sud VL, Portneuf V, Notre-Dame-de-Portneuf P, Saint-Basile P, Grondines M, Deschambault M, Saint-Marc-des-Carières VL, Saint-Gilbert P, Saint-Thuribe P, Saint-Casimir P-M, Saint-Alban M, Lac-Saint-Joseph V, Fossambault-sur-le-Lac V, Sainte-Catherine-de-la-Jacques-Cartier M (excluding north of the municipality, or Concessions at the north of 7e Concession)	02-03
Saint-Guillaume M, P, Saint-Bonaventure M, Saint-Pie-de-Guire P, Pierreville VL, Saint-Thomas-de-Pierreville P, Notre-Dame-de-Pierreville P, Saint-François-du-Lac M, Saint-David P, Yamaska-Est VL, Saint-Michel-d'Yamaska P (part east of Rivière Yamaska), Saint-Gérard-Majella P, Saint-Marcel-de-Richelieu P, Odanak RI	04-01
Bécancour V (including the Saint-Grégoire-le-Grand sector), Sainte-Monique M, Grand-Saint-Esprit M, Nicolet V, Saint-Jean-Baptiste-de-Nicolet P, Nicolet-Sud M, La-Visitation-de-Yamaska P, Saint-Zéphirin-de-Courval P, Saint-Elphège P, Baie-du-Febvre M	04-02
Saint-Sylvère M, Sainte-Marie-de-Blandford M, Sainte-Sophie-de-Lévrard P, Sainte-Cécile-de-Lévrard P, Saint-Pierre-les-Becquets P, Bécancour V (including Gentilly, Sainte-Gertrude, Bécancour, Précieux-Sang and Sainte-Angèle-de-Laval sectors), Wôlinak RI	04-03
Wickham M, Saint-Germain-de-Grantham M, Drummondville V, Saint-Cyrille-de-Wendover M, Saint-Majorique-de-Grantham P, Saint-Edmond-de-Grantham P, Saint-Eugène M, Saint-Charles-de-Drummond M	04-04
Notre-Dame-du-Bon-Conseil VL-P, Sainte-Brigitte-des-Saults P, Saint-Joachim-de-Courval P, Saint-Célestin VL-M, Saint-Léonard-d'Aston (including part west of Route 155), Sainte-Perpétue P	04-05
Princeville P-V, Lemieux M, Manseau M, Saint-Rémi-de-Tingwick P, Tingwick CT-V, Chesterville M, Chester-Est CT, Saint-Norbert-d'Arthabaska M, Norbertville VL, Saint-Christophe-d'Arthabaska P, Victoriaville V, Saint-Samuel P, Saint-Valère M, Saint-Rosaire P, Sainte-Anne-du-Sault P, Daveluyville M, Maddington CT, Saint-Louis-de-Blandford P, Trois-Lacs M, Sainte-Eulalie M, Aston-Jonction M, Saint-Wenceslas M, Saint-Léonard-d'Aston M (including part east of Route 155)	04-06

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**Insurance of forage crops under the collective plan**


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**Zoning 3: Grain corn**

<b>Zone descriptions</b>	<b>Zoning 3</b>
Kingsey Falls M, Kingsey CT, Durham-Sud M, Lefebvre M, L'Avenir M, Saint-Lucien P, Saint-Nicéphore V	04-07
Warwick CT-V, Saint-Albert M, Sainte-Élizabéth-de-Warwick P, Sainte-Séraphine P, Sainte-Clotilde-de-Horton M	04-08
Saint-Valérien-de-Milton CT, Roxton-Falls VL, Roxton CT, Sainte-Cécile-de-Milton CT, Granby CT-V, Saint-Alphonse P, Bromont V, Brigham M, East-Farnham VL, Roxton Pond M	05-01
Windsor V, Val-Joli M, Saint-Grégoire-de-Greenlay VL, Saint-François-Xavier-de-Brompton P, Saint-Denis-de-Brompton P, Bromptonville V, Stoke M, Fleurimont V, Sherbrooke V, Omerville VL, Magog V-CT, Saint-Élie-d'Orford M, Rock Forest V, Deauville M, Hatley CT-M, North Hatley VL, Sainte-Catherine-de-Hatley M, Ayer's Cliff VL, Ascot Corner M, Ascot M, Lennoxville V, Waterville V, Compton-Station M, Compton M, Coaticook V, Dixville M, Stanstead V-CT, Stanstead-East M, Ogden M, Barnston-Ouest M	05-02
Sainte-Anne-de-Sorel P, Saint-Michel-d'Yamaska P (the part west of Rivière Yamaska), Yamaska VL, Saint-Robert P, Sorel V, Saint-Joseph-de-Sorel V, Tracy V, Saint-Roch-de-Richelieu M, Sainte-Victoire-de-Sorel P, Saint-Ours V, Saint-Bernard-de-Michaudville M, Saint-Jude M, Saint-Louis P, Saint-Aimé P, Massueville VL	06-01
Contrecoeur V, Saint-Antoine-sur-Richelieu M, Saint-Denis-sur-Richelieu M, Verchères VL, Calixa-Lavallée P, Varennes V, Saint-Amable M, Sainte-Julie V, Saint-Charles-sur-Richelieu M, Saint-Marc-sur-Richelieu M, Saint-Mathieu-de-Beloeil M, Beloeil V, McMasterville M	06-02
Saint-Hugues M, Saint-Barnabé-Sud M, Saint-Simon P, Saint-Hyacinthe-le-Confesseur P, La Présentation P, Saint-Thomas-d'Aquin P, Saint-Hyacinthe V, Notre-Dame-de-Saint-Hyacinthe P, Sainte-Rosalie V-P	06-03
Sainte-Hélène-de-Bagot M, Saint-Nazaire-d'Acton P, Saint-Liboire M, Saint-Dominique M, Upton M, Saint-Théodore-d'Acton P, Saint-André-d'Acton P, Acton-Vale V, Sainte-Christine P (excluding the lots of the cadastre of the Canton d'Ely)	06-04
Sainte-Madeleine VL, Sainte-Marie-Madeleine P, Saint-Damase VL-P, Saint-Pie VL-P	06-05
Pointe-Fortune VL, Rigaud M, Très-Saint-Rédempteur P, Sainte-Marthe M, Hudson V, Vaudreuil-Dorion V, Saint-Lazare P, L'Île-Cadieux V, Vaudreuil-sur-le-Lac VL, Terrasse-Vaudreuil M, L'Île-Perrot V, Notre-Dame-de-l'Île-Perrot V, Pincourt V, Pointe-des-Cascades VL, Les Cèdres M, Saint-Clet M, Coteau-du-Lac M, Sainte-Justine-de-Newton P, Saint-Télesphore P, Saint-Polycarpe M, Rivière-Beaudette M, Saint-Zotique VL, Les Coteaux M	07-01
Grande-Île M, Salaberry-de-Valleyfield V, Saint-Stanislas-de-Kostka P, Saint-Louis-de-Gonzague P, Saint-Timothée V, Saint-Étienne-de-Beauharnois M, Melocheville VL, Beauharnois V, Sainte-Martine M, Saint-Paul-de-Châteauguay M, Saint-Urbain-Premier M	07-02
Dundee CT, Saint-Anicet P, Sainte-Barbe P, Godmanchester CT, Huntingdon V, Elgin CT, Hinchinbrooke CT, Ormstown VL, Saint-Malachie-d'Ormstown P, Franklin M, Howick VL, Très-Saint-Sacrement P, Akwesasne RI	07-03
Kahnawake RI, Sainte-Catherine V, Brossard V, Saint-Constant V, Delson V, Candiac V, La Prairie V, Saint-Philippe M, Saint-Mathieu M, Saint-Isidore P, Mercier V, Châteauguay V, Léry V, Maple-Grove V, Saint-Jacques-le-Mineur P	07-04

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**Insurance of forage crops under the collective plan**


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**Zoning 3: Grain corn**

<b>Zone descriptions</b>	<b>Zoning 3</b>
Napierville VL, Saint-Cyprien-de-Napierville P, Saint-Rémi V, Saint-Michel P, Saint-Édouard P, Sainte-Clotilde-de-Châteauguay P, Saint-Patrice-de-Sherrington P, Hemmingford CT-VL, Saint-Jean-Chrysostome P, Saint-Chrysostome VL, Havelock CT	07-05
Rapide-des-Joachims M, Sheen-Esher-Aberdeen-et-Malakoff CU, Chichester CT, L'Isle-aux-Allumettes M, Waltham M (including only the Canton de Waltham), Mansfield-et-Pontefract CU (including only the Canton de Mansfield), Fort-Coulonge VL, Grand-Calumet CT, Litchfield CT, Campbell's-Bay VL, Bryson VL, Portage-du-Fort VL, Shawville VL, Clarendon CT, Bristol CT, Pontiac M	08-01
Aylmer V, Hull V, Gatineau V, L'Ange-Gardien M, Buckingham V, Masson-Angers V, Lochaber-Partie-Ouest CT, Lochaber CT, Thurso V, Plaisance M, Papineauville VL, Sainte-Angélique P (excluding Côte Saint-Amédée), Montebello VL, Fasset M, Mayo M, Cantley M, Chelsea M	08-02
Grenville VL-CT, Calumet VL, Brownsburg VL, Chatham CT, Lachute V, Saint-André-d'Argenteuil P, Carillon VL, Saint-André-Est VL	08-03
Saint-Placide M, Saint-Joseph-du-Lac M, Pointe-Calumet M, Deux-Montagnes V, Sainte-Marthe-sur-le-Lac V, Saint-Eustache V, Mirabel V, Boisbriand V, Rosemère V, Sainte-Thérèse V, Lorraine V, Blainville V, Saint-Antoine V, Saint-Colomban P, Saint-Jérôme V, Bellefeuille V, New-Glasgow VL, Lafontaine V, Sainte-Sophie M, La Plaine V, Sainte-Anne-des-Plaines V, Terrebonne V, Laval V, Bois-des-Filion V, Montréal V (including all the municipalities of the Communauté Urbaine de Montréal), Oka M-P, L'Île-Bizard V	10-01
L'Épiphanie V-P, Saint-Gérard-Majella P, Sainte-Marie-Salomée P, Saint-Jacques M, Saint-Alexis VL-P, Sainte-Julienne M, Saint-Esprit P, Laurentides V, Saint-Lin M, Saint-Roch-Ouest M, Saint-Roch-de-l'Achigan P, Le Gardeur V, Charlemagne V, L'Assomption V, Saint-Sulpice P, Repentigny V, Mascouche V, Lachenaie V, Saint-Antoine-de-Lavaltrie P, Lavaltrie VL	10-02
Saint-Paul M, Joliette V, Saint-Thomas M, Saint-Pierre V, Saint-Charles-Borromée M, Saint-Ambroise-de-Kildare P, Sainte-Mélanie M, Saint-Félix-de-Valois M, Saint-Cléophas-de-Brandon M, Saint-Norbert P, Saint-Liguori P, Notre-Dame-des-Prairies M, Rawdon M, Sainte-Élisabeth P, Saint-Cuthbert M, Saint-Barthélemi P, Sainte-Geneviève-de-Berthier P, Berthierville V, La Visitation-de-l'Île-Dupas M, Saint-Ignace-de-Loyola P, Notre-Dame-de-Lourdes P, Sainte-Marcelline-de-Kildare M, Saint-Jean-de-Matha M, Lanoraie-d'Autray M, Saint-Joseph-de-Lanoraie P, Crabtree M, Saint-Gabriel V, Saint-Gabriel-de-Brandon P	10-03
Yamachiche M, Pointe-du-Lac M, Trois-Rivières V, Trois-Rivières-Ouest V, Maskinongé VL, Saint-Joseph-de-Maskinongé P (excluding the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (excluding the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-01
Saint-Prosper P, Batiscan M, Champlain M, Saint-Maurice P, Sainte-Marthe-du-Cap V, Cap-de-la-Madeleine V, Sainte-Anne-de-la-Pérade M	11-02
Charette M, Saint-Boniface-de-Shawinigan VL, Shawinigan-Sud V, Lac-à-la-Tortue M, Saint-Stanislas M, Sainte-Geneviève-de-Batiscan P, Saint-Luc-de-Vincennes M, Saint-Narcisse P, Saint-Louis-de-France V, Saint-Étienne-des-Grès P, Sainte-Angèle-de-Prémont M, Saint-Paulin M, Notre-Dame-du-Mont-Carmel P	11-03

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**Insurance of forage crops under the collective plan**


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**Zoning 3: Grain corn**

<b>Zone descriptions</b>	<b>Zoning 3</b>
Saint-Barnabé P, Saint-Sévère P, Saint-Léon-le-Grand P, Sainte-Ursule P, Saint-Justin P, Saint-Joseph-de-Maskinongé P (including the north side of the concession of Pied de la Côte, i.e., only Chemin Grand Trompe-Souris and Route Petit Trompe-Souris), Louiseville V (including the concessions of Beauséjour, Carles, Carrières, Noël, Chacoura and Village des Gravel)	11-04
Saint-Mathias-sur-Richelieu M, Mont-Saint-Hilaire V, Otterburn-Park V, Saint-Jean-Baptiste P, Rougemont VL, Saint-Michel-de-Rougement P, Sainte-Angèle-de-Monnoir P, Sainte-Marie-de-Monnoir P, Marieville V, Notre-Dame-de-Bonsecours M, Richelieu V	14-01
Iberville V, Saint-Athanase P, Mont-Saint-Grégoire M, Saint-Alexandre M, Sainte-Brigide-d'Iberville M, Saint-Césaire P-V	14-02
Saint-Paul-d'Abbotsford P, Ange-Gardien M, Farnham V, Rainville M, Sainte-Sabine P, Notre-Dame-de-Stanbridge P, Saint-Ignace-de-Stanbridge P, Bedford V-CT, Stanbridge East M, Cowansville V, Dunham V, Frelighsburg M, Saint-Armand M, Stanbridge-Station M	14-03
Sainte-Anne-de-Sabrevois P, Henryville VL-M, Saint-Sébastien P, Noyan M, Saint-Georges-de-Clarenceville M, Venise-en-Québec M, Saint-Pierre-de-Véronne-à-Pike-River M	14-04
Saint-Blaise-sur-Richelieu M, Saint-Valentin P, Saint-Paul-de-l'Île-aux-Noix P, Lacolle VL, Saint-Bernard-de-Lacolle P, Notre-Dame-du-Mont-Carmel P	14-05
Boucherville V, Longueuil V, LeMoyné V, Saint-Lambert V, Saint-Hubert V, Greenfield-Park V, Saint-Bruno-de-Montarville V, Saint-Basile-le-Grand V, Chambly V, Carignan V, Saint-Luc V, L'Acadie M, Saint-Jean-sur-Richelieu V	14-06

**LEGAL STATUS OF QUÉBEC MUNICIPALITIES**

C:	City
CT:	Township
M:	Municipality
CU:	United Township
V:	Town
P:	Parish
VL:	Village
RI:	Indian Reserve
NO:	Unorganized Territory

N.B. The zone descriptions for region 09 are based on the cadastral limits of the townships.

<b>Zoning</b>	<b>Crops insured</b>	<b>Zoning 01-07</b>
1	Hay, oats, barley, wheat and corn silage	01 — 07
2	Honey	Number of administrative area — Number of zone
3	Grain corn	of Régie des assurances agricoles du Québec

This example concerns zoning 1

**TABLE 1**  
REGIONAL OR SECTORIAL FINAL DATES FOR SEEDING AND PLANTING AND HARVESTING  
PER GROUP AND CROP

Region	Sector <sup>1</sup>	Group 1	Group 2	Group 7	
		Cereals, grain corn and high-protein oilseed crops s. 8	Berries  s. 9	Potatoes  s. 14	
		Canola	Strawberry patches (production of certified plants)	Blueberries	
		End of seeding	End of harvesting <sup>2</sup>	End of harvesting	End of planting
Bas-Saint-Laurent — Gaspésie — Îles-de- la-Madeleine	Sector A: RCMs: Les Îles-de- la-Madeleine, La Côte-de Gaspé, Le Rocher-Percé, Bonaventure, Denis-Riverin, Avignon and Matane	1 June	5 June	22 September	10 June
	Sector B: RCMs: Kamouraska, Rivière-du-Loup, Les Basques, Rimouski-Neigette and La Mitis	1 June	5 June	18 September	10 June
	Sector C: RCMs: Témiscouata and La Matapédia	1 June	5 June	4 September	10 June
Québec	All sectors	1 June	1 June	15 September	31 May
Beauce	All sectors	1 June	1 June	15 September	31 May
Bois-Francis	All sectors	20 May	25 May	15 September	31 May
Estrie	All sectors	20 May	25 May	15 September	25 May
Saint-Hyacinthe	All sectors	10 May	15 May	24 September	25 May
Sud-Ouest-de-Montréal	All sectors	10 May	15 May	24 September	25 May
Outaouais	Sector A: RCMs: Argenteuil, Les Pays- d'en-Haut, Papineau, Communauté urbaine de l'Outaouais and Pontiac	20 May	25 May	15 September	31 May
	Sector B: RCMs: La Vallée-de-la- Gatineau, Antoine-Labelle and Les Laurentides	20 May	25 May	15 September	31 May
Abitibi-Témiscamingue	Sector A: RCM: Témiscamingue	1 June	5 June	7 September	5 June
	Sector B: RCMs: Rouyn-Noranda, Abitibi-Ouest, Abitibi and Vallée- de-l'Or	1 June	5 June	17 August	5 June



Region	Sector <sup>1</sup>	Group 1 Cereals, grain corn and high-protein oilseed crops s. 8	Group 2 Berries  s. 9	Group 7 Potatoes  s. 14	
		Canola	Strawberry patches (production of certified plants)	Blueberries	
		End of seeding	End of harvesting <sup>2</sup>	End of harvesting	End of planting
Laurentides-Lanaudière	All sectors	20 May	20 May	19 September	25 May
Mauricie	All sectors	20 May	25 May	19 September	31 May
Saguenay — Lac-Saint-Jean — Côte-Nord	Sector A: RCMs: Lac-Saint-Jean-Est, Le Domaine-du-Roy, Maria-Chapdelaine and Le Fjord-du-Saguenay	1 June	5 June	9 September	10 June
	Sector B: RCMs: La Haute-Côte-Nord, Manicouagan and Sept-Rivières — Caniapiscau	1 June	5 June	20 September	10 June
Haut-Richelieu	All sectors	10 May	15 May	24 September	25 May

1 The sectors are parts of regions. They are described by reference to regional county municipalities (RCMs).

2 For this crop, the date refers to the final harvesting date of the year following the insurance year.

**TABLE 2**  
**REGIONAL OR SECTORIAL DATES FOR BEGINNING OF THE PROTECTION AGAINST FROST (DATE 1), END OF SEEDING**  
**OR PLANTING (DATE 2) AND END OF HARVEST (DATE 3) FOR THE MARKET GARDEN VEGETABLE CROP GROUP**

Subgroup	Crop	Particularities	Date	Region																	
				1	2	3	4	5	6	7	8	9	10	11	12	14					
				Sector A		B		A		B		A		B							
Root	Carrots	Organic soil	1	15-05	20-05	10-05	10-05	05-05	10-05	30-04	30-04	05-05	15-05	15-05	25-05	25-04	05-05	15-05	30-04		
			2	17-06	10-06	17-06	24-06	17-06	24-06	24-06	17-06	24-06	24-06	24-06	24-06	24-06	24-06	24-06	24-06	17-06	24-06
			3	25-10	18-10	25-10	01-11	25-10	01-11	01-11	25-10	01-11	01-11	25-10	01-11	01-11	01-11	01-11	25-10	18-10	25-10
		Mineral soil	1	15-05	20-05	10-05	10-05	05-05	10-05	30-04	30-04	05-05	15-05	15-05	25-05	25-04	05-05	15-05	30-04		
			2	17-06	10-06	17-06	24-06	17-06	24-06	24-06	17-06	24-06	24-06	24-06	24-06	24-06	24-06	24-06	10-06	17-06	24-06
			3	25-10	18-10	25-10	01-11	25-10	01-11	01-11	25-10	01-11	01-11	25-10	01-11	01-11	01-11	01-11	25-10	18-10	25-10
Beets			1	15-05	20-05	10-05	10-05	05-05	10-05	30-04	30-04	05-05	15-05	15-05	25-05	25-04	05-05	15-05	30-04		
			2	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07	01-07
			3	25-10	18-10	25-10	01-11	25-10	01-11	01-11	25-10	01-11	01-11	25-10	01-11	01-11	01-11	01-11	25-10	18-10	25-10
Turnips			1	15-05	20-05	10-05	10-05	05-05	10-05	30-04	30-04	05-05	15-05	15-05	25-05	25-04	05-05	15-05	30-04		
			2	05-07	28-06	05-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	05-07	15-07
			3	15-09	05-09	20-09	25-09	20-09	30-09	30-09	25-09	15-09	15-09	15-09	15-09	15-09	15-09	15-09	20-09	10-09	15-09
Rutabagas			1	15-05	20-05	10-05	10-05	05-05	10-05	30-04	30-04	05-05	15-05	15-05	25-05	25-04	05-05	15-05	30-04		
			2	05-07	28-06	05-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	05-07	15-07
			3	15-09	05-09	20-09	25-09	20-09	30-09	30-09	25-09	15-09	15-09	15-09	15-09	15-09	15-09	15-09	20-09	10-09	15-09
Parsnips			1	15-05	20-05	10-05	10-05	05-05	10-05	30-04	30-04	05-05	15-05	15-05	25-05	25-04	05-05	15-05	30-04		
			2	05-07	28-06	05-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	15-07	05-07	15-07
			3	15-09	05-09	20-09	25-09	20-09	30-09	30-09	25-09	15-09	15-09	15-09	15-09	15-09	15-09	15-09	20-09	10-09	15-09
Radishes	Cello		1	05-05	10-05	30-04	25-04	30-04	20-04	20-04	20-04	25-04	05-05	05-05	15-04	15-04	25-04	05-05	20-04		
			2	20-08	15-08	20-08	01-09	20-08	01-09	01-09	20-08	01-09	01-09	20-08	01-09	01-09	01-09	20-08	15-08	20-08	01-09
			3	05-10	25-09	10-10	10-10	15-10	10-10	20-10	10-10	15-10	05-10	05-10	25-09	20-10	15-10	10-10	30-09	05-10	20-10
Onions	Organic soil		1	05-05	10-05	30-04	25-04	30-04	20-04	20-04	25-04	05-05	05-05	15-04	15-04	25-04	05-05	20-04			
			2	20-08	15-08	20-08	01-09	20-08	01-09	01-09	20-08	01-09	01-09	20-08	01-09	01-09	20-08	15-08	20-08	01-09	
			3	05-10	25-09	10-10	10-10	15-10	10-10	20-10	10-10	15-10	05-10	05-10	25-09	20-10	15-10	10-10	30-09	05-10	20-10
			1	05-05	10-05	30-04	25-04	30-04	20-04	20-04	25-04	05-05	05-05	15-04	15-04	25-04	05-05	20-04			
			2	20-08	15-08	20-08	01-09	20-08	01-09	01-09	20-08	01-09	01-09	20-08	01-09	01-09	20-08	15-08	20-08	01-09	
			3	05-10	25-09	10-10	10-10	15-10	10-10	20-10	10-10	15-10	05-10	05-10	25-09	20-10	15-10	10-10	30-09	05-10	20-10
			1	05-05	10-05	30-04	25-04	30-04	20-04	20-04	25-04	05-05	05-05	15-04	15-04	25-04	05-05	20-04			
			2	20-08	15-08	20-08	01-09	20-08	01-09	01-09	20-08	01-09	01-09	20-08	01-09	01-09	20-08	15-08	20-08	01-09	
			3	05-10	25-09	10-10	10-10	15-10	10-10	20-10	10-10	15-10	05-10	05-10	25-09	20-10	15-10	10-10	30-09	05-10	20-10
			1	05-05	10-05	30-04	25-04	30-04	20-04	20-04	25-04	05-05	05-05	15-04	15-04	25-04	05-05	20-04			
			2	20-05	25-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05	20-05
			3	15-09	05-09	20-09	25-09	20-09	30-09	30-09	25-09	15-09	15-09	15-09	15-09	15-09	15-09	15-09	20-09	10-09	15-09





Subgroup	Crop	Particularities	Date	Region 1		2		3		4		5		6		7		8		9		10		11		12		14		
				A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A
Pumpkins	1		30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	10-06	10-06	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05	
	2		15-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06	10-06
	3		30-09	20-09	05-10	05-10	10-10	10-10	15-10	15-10	10-10	30-09	30-09	20-09	15-10	10-10	05-10	05-10	25-09	30-09	30-09	15-10	10-10	05-10	25-09	30-09	30-09	15-10	15-10	
Cucumbers	1		30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	10-06	10-06	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05	
	2		20-06	15-06	20-06	20-06	20-06	20-06	10-07	10-07	10-07	20-06	20-06	15-06	10-07	01-07	20-06	20-06	15-06	10-07	01-07	20-06	20-06	15-06	20-06	15-06	20-06	10-07	10-07	
	3		15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	25-09	15-09	15-09	05-09	30-09	25-09	20-09	30-09	30-09	25-09	20-09	20-09	10-09	15-09	30-09	30-09	15-09	30-09	
Cherkins	1		30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	10-06	10-06	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05	
	2		25-06	20-06	25-06	25-06	05-07	25-06	15-07	15-07	05-07	25-06	25-06	20-06	15-07	05-07	25-06	25-06	15-07	05-07	25-06	25-06	15-07	05-07	25-06	25-06	15-07	15-07	15-07	
	3		15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	25-09	15-09	15-09	05-09	30-09	25-09	20-09	30-09	30-09	25-09	20-09	20-09	10-09	15-09	30-09	30-09	15-09	30-09	
Squash	1		30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	10-06	10-06	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05	
	2		05-07	28-06	05-07	05-07	15-07	05-07	15-07	15-07	15-07	05-07	05-07	28-06	15-07	15-07	05-07	05-07	28-06	15-07	15-07	05-07	05-07	28-06	05-07	28-06	05-07	15-07	15-07	
	3		15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	25-09	15-09	15-09	05-09	30-09	25-09	20-09	30-09	30-09	25-09	20-09	20-09	10-09	15-09	30-09	30-09	15-09	30-09	
Melons	1		30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	10-06	10-06	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05	
	2		01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06	01-06
	3		15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	25-09	15-09	15-09	05-09	30-09	25-09	20-09	30-09	30-09	25-09	20-09	20-09	10-09	15-09	30-09	30-09	15-09	30-09	
Peppers and tomatoes	1		30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	10-06	10-06	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05	
	2		15-06	15-06	15-06	15-06	15-06	15-06	20-06	20-06	20-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06	15-06
	3		15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	25-09	15-09	15-09	05-09	30-09	25-09	20-09	30-09	30-09	25-09	20-09	20-09	10-09	15-09	30-09	30-09	15-09	30-09	
Zucchini	1		30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	10-06	10-06	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05	
	2		05-07	28-06	05-07	05-07	15-07	05-07	15-07	15-07	15-07	05-07	05-07	28-06	15-07	15-07	05-07	05-07	28-06	15-07	15-07	05-07	05-07	28-06	05-07	28-06	05-07	15-07	15-07	
	3		15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	25-09	15-09	15-09	05-09	30-09	25-09	20-09	30-09	30-09	25-09	20-09	20-09	10-09	15-09	30-09	30-09	15-09	30-09	

Subgroup	Crop	Particularities	Date	Region 1		2		3		4		5		6		7		8		9		10		11		12		14							
				A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B				
Miscellaneous	Sweet corn	Transplanted		1	30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05						
				2	10-07	02-07	10-07	20-07	20-07	10-07	20-07	20-07	20-07	20-07	20-07	10-07	10-07	02-07	20-07	20-07	20-07	20-07	20-07	20-07	20-07	10-07	10-07	10-07	10-07	20-07	20-07				
				3	15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	30-09	30-09	25-09	15-09	05-09	30-09	25-09	30-09	25-09	30-09	25-09	20-09	20-09	10-09	15-09	15-09	30-09	30-09				
	Fresh market beans			1	15-05	20-05	10-05	10-05	05-05	10-05	30-04	30-04	05-05	15-05	15-05	25-05	25-04	05-05	05-05	15-05	15-05	25-05	25-04	05-05	05-05	15-05	15-05	30-04	30-04						
				2	15-06	05-06	15-06	15-06	25-06	25-06	15-06	25-06	25-06	15-06	15-06	15-06	15-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06	25-06				
				3	20-09	10-09	25-09	25-09	30-09	30-09	05-10	05-10	30-09	20-09	20-09	20-09	10-09	05-10	30-09	25-09	25-09	25-09	25-09	25-09	25-09	25-09	25-09	25-09	25-09	25-09	25-09	05-10			
	Broad beans			1	30-05	05-06	25-05	25-05	20-05	25-05	15-05	15-05	20-05	30-05	30-05	10-06	10-05	20-05	20-05	30-05	30-05	20-05	20-05	30-05	30-05	30-05	30-05	15-05	15-05						
				2	05-07	28-06	05-07	15-07	15-07	05-07	15-07	15-07	15-07	15-07	05-07	05-07	28-06	15-07	15-07	15-07	05-07	05-07	28-06	15-07	15-07	05-07	28-06	05-07	15-07	15-07					
				3	15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	30-09	25-09	15-09	05-09	30-09	25-09	30-09	25-09	30-09	25-09	20-09	20-09	10-09	15-09	15-09	30-09	30-09					
	Broad beans			1	05-05	10-05	30-04	30-04	25-04	30-04	20-04	20-04	25-04	05-05	05-05	15-05	15-04	25-04	25-04	05-05	05-05	15-05	15-04	25-04	25-04	05-05	05-05	20-04	20-04						
				2	20-05	30-05	20-05	20-05	15-05	10-05	10-05	15-05	15-05	25-05	25-05	30-05	30-05	10-05	15-05	20-05	20-05	25-05	25-05	30-05	30-05	25-05	25-05	10-05	10-05						
				3	15-09	05-09	20-09	20-09	25-09	20-09	30-09	30-09	30-09	25-09	15-09	05-09	30-09	25-09	30-09	25-09	20-09	25-09	20-09	25-09	20-09	15-09	15-09	30-09	30-09						
Region	Sector <sup>1</sup>			1- Bas-Saint-Laurent—Gaspésie—Îles-de-la-Madeleine		Sector A: The RCMs: Îles-de-la-Madeleine, Bonaventure, Matane, Kamouraska, Rivière-du-Loup, Basques, Rimouski-Neigette and Mitis.		Sector B: The RCMs: Témiscouata, Matapédia, Côte-de-Gaspé, Rocher-Percé, Denis-Rivérin and Avignon																											
				2- Québec		All																													
				3- Beauce		All																													
				4- Centre-du-Québec		All																													
				5- Estrie		All																													
				6- Saint-Hyacinthe		All																													
				7- Sud-Ouest-de-Montréal		All																													
				8- Outaouais		Sector A: The RCMs: Argenteuil, Pays-d'en-Haut, Papineau, Communauté urbaine de l'Outaouais, Collines-de-l'Outaouais and Pontiac.		Sector B: The RCMs: Vallée-de-la-Gatineau, Antoine-Labelle and Laurentides.																											
				9- Abitibi-Témiscamingue		Sector A: The RCM of Témiscamingue.		Sector B: The RCMs: Rouyn-Noranda, Abitibi-Ouest, Abitibi and Vallée-de-l'Or.																											
				10- Laurentides-Lanaudière		Sector A: The Québec administrative regions of Montréal (no 6) and Laval (no 13).		Sector B: All the other RCMs in the region.																											
				11- Mauricie		All																													
				12- Saguenay—Lac-Saint-Jean—Côte-Nord		Sector A: The RCMs: Lac-Saint-Jean-Est, Domaine-du-Roy, Maria-Chapleaine and Fjord-du-Saguenay		Sector B: The RCMs: Haute-Côte-Nord, Mamicougan and Sept-Rivières—Caniapiscau																											
				14- Haut-Richelieu		All																													

1 Sectors are parts of regions. They are regional county municipalities (RCMs) or Québec administrative region.

DATE: day-month

Gouvernement du Québec

## O.C. 1423-99, 15 December 1999

An Act respecting farm income stabilization insurance (R.S.Q., c. A-31)

### Farm Income Stabilization Insurance Scheme — Amendments

Regulation to amend the Farm Income Stabilization Insurance Scheme

WHEREAS under sections 2, 5 and 6 of the Act respecting farm income stabilization insurance (R.S.Q., c. A-31), the Government made the Farm Income Stabilization Insurance Scheme by Order in Council 1670-97 dated 17 December 1997;

WHEREAS under section 6 of the Act, the Scheme shall determine the conditions of participation of a producer and the assessments that he must pay;

WHEREAS it is expedient to update some of the provisions of the Scheme to respond to its clientele's needs and to take into account technological developments as well as market requirements;

WHEREAS it is necessary for the Régie des assurances agricoles du Québec to receive the participants' inventory declarations within the time prescribed;

WHEREAS it is expedient to amend the assessment rates in order to take into account the market conditions and the cumulative balances of the accounts of the stabilization insurance scheme;

WHEREAS it is expedient to make the Regulation to amend the Farm Income Stabilization Insurance Scheme;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Agriculture, Fisheries and Food:

THAT the Regulation to amend the Farm Income Stabilization Insurance Scheme, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Farm Income Stabilization Insurance Scheme\*

An Act respecting farm income stabilization insurance (R.S.Q., c. A-31, ss. 2, 5 and 6)

1. The Farm Income Stabilization Insurance Scheme is amended by substituting the following for section 21:

“21. Notwithstanding section 16, failure to comply with section 20 shall entail the following reductions of compensation:

(1) \$45/cow for 50 % of the livestock if the producer does not own or use bulls of high genetic quality;

(2) \$45/missing cow to reach the insemination rate of 50 % of his livestock with semen from bulls of high genetic quality.

The producer shall nevertheless remain bound to pay the assessment due for all of the annual insurable volume.”.

2. Section 23 is amended by adding “or 21 days from the date of enrolment if it is later than the purchase date of the calves” after the word “enrolment” in paragraph 2.

3. The following is substituted for section 35:

“35. A participant who does not produce the declaration provided for in paragraph 2 of sections 36, 45, 52, 54, 56 and section 63 within the period prescribed reduces the amount of his compensation at a rate of 1 % of the annual insurable volume per working day of delay up to a limit of 20 % or a maximum of \$1000. The participant shall nevertheless remain bound to pay the assessment due for all the annual insurable volume.”.

4. The second paragraph of section 39 is amended by substituting the following for the last sentence:

“Notwithstanding the foregoing, for a female animal born on a farm and sold to a feeder calves operation, the exit weight may not exceed 363 kg (800 lb) except if the Régie is given proof that the animal is resold within a period of 600 days from the date of entry at the livestock operation.”.

\* The Farm Income Stabilization Insurance Scheme, made by Order in Council 1670-97 dated 17 December 1997 (1997, G.O. 2, 6293), was last amended by the Regulation made by Order in Council 1304-99 dated 1 December 1999 (1999, G.O. 2, 5123). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

5. Section 44 is amended by deleting the second paragraph.

6. The following is substituted for paragraph 4 of section 50:

“(4) milk-fed calves whose hot-carcass weight with skin at slaughter is at least 73 kg (160 lb) or milk-fed calves whose hot-carcass weight without skin is at least 64 kg (141 lb).”.

7. Table 3 of section 66 is amended by substituting the following for lines 1 to 7:

“Insurable product	As of the insurance year	Assessment
1. Lambs	1999	\$31.65/ewe-milk-fed lambs \$36.45/ewe-heavy lambs
2. Feeder cattle and slaughter cattle	1999	\$0.233810/kg of liveweight gain (\$0.106056/lb)
3. Feeder calves	1999	\$135.65/cow
4. Grain-fed calves	1999	\$41.96/calf
5. Milk-fed calves	1999	\$32.74/calf
6. Piglets	1999-2000	\$73.16/sow
7. Hogs	1999-2000	\$7.45/hog”.

8. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

### O.C. 1436-99, 15 December 1999

An Act respecting threatened or vulnerable species (R.S.Q., c. E-12.01)

#### Disposal of things seized

Regulation respecting the disposal of things seized

WHEREAS under section 34.1 of the Act respecting threatened or vulnerable species (R.S.Q., c. E-12.01), where a thing seized is perishable or likely to depreciate rapidly, the inspector of plant life may dispose of it in the manner prescribed by regulation;

WHEREAS under subparagraph 6.1 of the first paragraph of section 39 of the Act, the Government may, by regulation,

“(6.1) prescribe the manner in which an inspector of plant life may dispose of a thing seized that is perishable or likely to depreciate rapidly and, according to the category or species of the thing seized, determine the amount or the method to be used for determining the amount of the indemnity payable to the person entitled to it when the inspector has disposed of it;”;

WHEREAS it is expedient to make a regulation respecting the disposal of things seized;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) a draft Regulation respecting the disposal of things seized or confiscated was published in Part 2 of the *Gazette officielle du Québec* of 28 April 1999 with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation respecting the disposal of things seized, attached to this Order in Council, with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment:

THAT the Regulation respecting the disposal of things seized, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

### Regulation respecting the disposal of things seized

An Act respecting threatened or vulnerable species (R.S.Q., c. E-12.01, ss. 34.1 and 39, subpar. 6.1)

#### DIVISION I DISPOSAL OF THINGS SEIZED

1. Where a thing seized under the Act respecting threatened or vulnerable species (R.S.Q., c. E-12.01) is perishable or likely to depreciate rapidly, an inspector of plant life shall dispose of it within 10 days of the seizure either

(1) by using it for population restoration or educational purposes, or by destroying it after any necessary samples have been taken for the purposes of legal proceedings or scientific appraisal; or



(2) by donating it to an organization or an institution for research or population restoration purposes following the sampling referred to in paragraph 1.

## DIVISION II DETERMINATION OF INDEMNITY

2. Where an inspector of plant life has disposed of wild leeks in accordance with section 1 and subsequently learns that a person is entitled to them, the inspector shall, at the request of that person, pay him an indemnity of \$6 for every 50 bulbs or 250 grams disposed of.

3. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

## O.C. 1444-99, 15 December 1999

An Act respecting the Ministère de l'Industrie et du Commerce  
(R.S.Q., c. M-17)

### Signing of certain deeds, documents or writings

Regulation respecting the signing of certain deeds, documents or writings of the Ministère de l'Industrie et du Commerce

WHEREAS under section 8 of the Act respecting the Ministère de l'Industrie et du Commerce (R.S.Q., c. M-17; 1999, c. 8, s. 20), the Government may, by regulation published in the *Gazette officielle du Québec*, determine to what extent a deed, document or writing is binding on the department or may be attributed to the Minister of Industry and Trade if it is signed by an officer;

WHEREAS by Order in Council 856-91 dated 19 June 1991, the Government made the Regulation respecting the signing of certain deeds, documents or writings of the Ministère de l'Industrie, du Commerce, de la Science et de la Technologie;

WHEREAS it is expedient to replace the Regulation;

IT IS ORDERED, therefore, on the recommendation of the Minister of State for the Economy and Finance and Minister of Industry and Trade and of the Minister for Industry and Trade:

THAT the Regulation respecting the signing of certain deeds, documents or writings of the Ministère de l'Industrie et du Commerce, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## Regulation respecting the signing of certain deeds, documents or writings of the Ministère de l'Industrie et du Commerce

An Act respecting the Ministère de l'Industrie et du Commerce  
(R.S.Q., c. M-17, s. 8)

## DIVISION I INDUSTRY AND TRADE

1. The members of the personnel of the Ministère de l'Industrie et du Commerce holding the positions referred to in this Division on a permanent or temporary basis are authorized to sign alone and with the same authority as the Minister of Industry and Trade the deeds, documents or writings listed after their respective positions, except for the Tourism sector, on the conditions prescribed by the Financial Administration Act (R.S.Q., c. A-6).

2. Any assistant deputy minister, for the branches under his responsibility, or the Assistant Director General under the Assistant Deputy Minister or the Director General for Administration is authorized to sign

- (1) contracts for services;
- (2) lease contracts;
- (3) supply contracts;
- (4) construction contracts;
- (5) agreements on the granting of subsidies.

3. Any assistant deputy minister, for the branches under his responsibility, or the Assistant Director General under the Assistant Deputy Minister is authorized to sign

- (1) the issue or revocation of a validation certificate in respect of a design activity, in accordance with the Taxation Act (R.S.Q., c. I-3);

(2) the issue and revocation of a validation certificate in respect of the construction of a vessel, in accordance with the Taxation Act;

(3) the revocation of a validation certificate for a workers' gain-sharing plan that is part of a quality approach, in accordance with the Taxation Act.

4. A regional director, for the regional branch under his responsibility, any assistant deputy minister, for the branches under his responsibility, or the Assistant Director General under the Assistant Deputy Minister is authorized to sign a writing authorizing the alienation referred to in section 14 of the Act to amend the Act respecting municipal industrial immovables (1994, c. 34).

5. The Secretary of the department is authorized to sign, for the branch under his responsibility, for an amount up to \$50 000,

- (1) contracts for services;
- (2) lease contracts;
- (3) supply contracts;
- (4) construction contracts;
- (5) agreements on the granting of subsidies.

6. Any director is authorized to sign, for the branch under his responsibility,

- (1) for an amount up to \$25 000:
  - (a) contracts for services;
  - (b) lease contracts;
  - (c) supply contracts;
  - (d) construction contracts;

(2) for an amount up to \$50 000, agreements on the granting of subsidies.

7. Any service head is authorized to sign, for the service under his responsibility,

- (1) for an amount up to \$10 000:
  - (a) contracts for services;
  - (b) lease contracts;
  - (c) supply contracts;

(d) construction contracts;

(2) for an amount up to \$25 000, agreements on the granting of subsidies.

8. Any officer responsible for purchases and any administrative officer in central branches and regional directions is authorized to sign, for the units in which he acts as administrative support, for an amount up to \$1,000:

- (1) auxiliary services contracts; and
- (2) supply contracts.

9. The Assistant Deputy Minister for Regional Operations, the director responsible for cooperatives, the Assistant Director General under the Assistant Deputy Minister or any administrative officer designated by the Deputy Minister is authorized to sign

(1) any deed, notice, certificate, form, articles, order or document related to the Cooperatives Act (R.S.Q., c. C-67.2);

(2) the notices to the Inspector General of Financial Institutions under sections 17 and 18 of the Winding-up Act (R.S.Q., c. L-4);

(3) any deed, certificate or document related to the Régime d'investissement coopératif, made by Order in Council 1596-85 dated 7 August 1985.

10. The Assistant Deputy Minister responsible for the administration of the Act respecting hours and days of admission to commercial establishments (R.S.Q., c. H-2.1) is authorized to sign

(1) a writing authorizing the public to be admitted to commercial establishments situated in a tourist area outside the hours and days prescribed and the notice of authorization in the *Gazette officielle du Québec*, under section 13 of the Act respecting hours and days of admission to commercial establishments;

(2) a writing authorizing the public to be admitted to commercial establishments outside the hours and days prescribed on the occasion of a special event, under section 14 of that Act.

## DIVISION II TOURISM

11. The Associate Deputy Minister for Tourism is authorized to sign, in the place and stead of the Minister of Industry and Trade and with the same effect, all deeds, documents or writings relating to tourism.

**12.** The members of the personnel of the Ministère de l'Industrie et du Commerce assigned to tourism and holding the positions referred to in this Division on a permanent or temporary basis are authorized to sign alone and with the same authority as the Minister of Industry and Trade the tourism-related deeds, documents or writings listed after their respective positions, on the conditions prescribed under the Financial Administration Act.

**13.** Any assistant deputy minister is authorized to sign, for the branches under his responsibility,

- (1) contracts for professional services;
- (2) contracts for auxiliary services;
- (3) lease contracts;
- (4) supply contracts;
- (5) construction contracts;
- (6) agreements on the granting of subsidies governed by standards approved by the Government or the Conseil du trésor;
- (7) agreements for the application of section 17.3 of the Act respecting the Ministère de l'Industrie et du Commerce;
- (8) validation certificates for tax exemptions.

**14.** The Director General or the Director for Administration is authorized to sign

- (1) contracts for professional services;
- (2) contracts for auxiliary services;
- (3) lease contracts;
- (4) supply contracts;
- (5) construction contracts;
- (6) agreements on the granting of subsidies governed by standards approved by the Government or the Conseil du trésor;
- (7) agreements for the application of section 17.3 of the Act;
- (8) validation certificates for tax exemptions.

**15.** Any director general is authorized to sign, for the directorate under his responsibility,

(1) contracts for professional services for less than \$100 000;

(2) contracts for auxiliary services for less than \$100 000;

(3) lease contracts for less than \$100 000;

(4) supply contracts for less than \$100 000;

(5) agreements on the granting of subsidies of less than \$100 000 governed by standards approved by the Government or the Conseil du trésor;

(6) agreements for the application of paragraphs 1 and 3 of section 17.3 of the Act, for less than \$100 000;

(7) validation certificates for tax exemptions.

**16.** Any branch director is authorized to sign, for the branch under his responsibility,

(1) contracts for professional services for less than \$50 000;

(2) contracts for auxiliary services for less than \$50 000;

(3) lease contracts for less than \$50 000;

(4) supply contracts for less than \$50 000;

(5) agreements on the granting of subsidies of less than \$50 000 governed by standards approved by the Government or the Conseil du trésor;

(6) agreements for the application of paragraphs 1 and 3 of section 17.3 of the Act, for less than \$50 000;

(7) validation certificates for tax exemptions.

**17.** Any assistant director is authorized to sign, for the branch under his responsibility,

(1) contracts for professional services for less than \$25 000;

(2) contracts for auxiliary services for less than \$25 000;

(3) lease contracts for less than \$25 000;

(4) supply contracts for less than \$25 000.

**18.** Any service head is authorized to sign, for the service under his responsibility,

(1) contracts for professional services for less than \$10 000;

(2) contracts for auxiliary services for less than \$10 000;

(3) lease contracts for less than \$10 000;

(4) supply contracts for less than \$10 000.

19. This Regulation replaces the Regulation respecting the signing of certain deeds, documents or writings of the Ministère de l'Industrie, du Commerce et de la Technologie, made by Order in Council 856-91 dated 19 June 1991.

20. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

## O.C. 1453-99, 15 December 1999

Hydro-Québec Act  
(R.S.Q., c. H-5)

### Hydro-Québec — Pension plan

Approval of Hydro-Québec By-law No. 681 respecting the pension plan

WHEREAS section 49 of the Hydro-Québec Act (R.S.Q., c. H-5) stipulates that the Corporation is authorized to establish a retirement plan by by-law;

WHEREAS section 55 of the Hydro-Québec Act stipulates that every by-law passed under the division on the retirement plan shall be subject to the Supplemental Pension Plans Act (R.S.Q., c. R-15.1) and shall not come into force until approved by the Government;

WHEREAS the board of directors of Hydro-Québec passed Hydro-Québec By-law No. 679 respecting the pension plan on 11 June 1999 and the Government approved that by-law by Order in Council 776-99 dated 23 June 1999, in accordance with those sections;

WHEREAS Hydro-Québec By-law No. 681 respecting the pension plan, which replaces By-law No. 679, was passed on 13 December 1999 by the board of directors of Hydro-Québec;

WHEREAS paragraph 1 of section 3 of the Regulations Act (R.S.Q., c. R-18.1) stipulates that that Act does not apply to Hydro-Québec By-law No. 681 respecting the pension plan;

WHEREAS it is expedient to approve the By-law;

IT IS ORDERED, therefore, on the recommendation of the Minister of Natural Resources:

THAT Hydro-Québec By-law No. 681 respecting the pension plan, attached to this Order in Council, be approved.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## By-law no. 681 Hydro-Québec Pension Plan

(Effective Date — January 1, 2000)

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## HYDRO-QUÉBEC PENSION PLAN

**PART I**  
GENERAL PROVISIONS

In this By-law, unless the context indicates otherwise, terms written in the masculine gender include the feminine and shall mean:

**SECTION 1**  
DEFINITIONS

**1.1** “Actuarial equivalence”: determination by the actuary of an amount which is equivalent in value to another amount, based on generally accepted actuarial assumptions which have been communicated by Hydro-Québec to the appropriate government authorities, in accordance with the requirements of applicable laws and regulations; (1.16)

**1.2** “Actuary”: a person qualified to fulfil this function in accordance with the Supplemental Pension Plans Act; (1.2)

**1.2 A)** “Adjusted earnings”: the member’s earnings expressed as a weekly amount to which is added, if applicable, the earnings which correspond to the weekly earnings rate, expressed as a weekly amount, shown on the employer’s payroll during a temporary leave of absence that the member redeems as a year of contributory service;

Adjusted earnings shall also include, if applicable, the total or partial difference, expressed as a weekly amount, between the earnings rate shown on the employer’s payroll before and after the reduction in workweek, for which the employer has contributed, for:

i. the member at January 1, 1997 that has continued to be a member since such date; and

ii. the person that, had it not been for his termination of employment, would have been eligible to contribute at January 1, 1997 and is entitled to recall rights at such date; [1.40A)]

**1.3** “Basic exemption”: Basic exemption established for the year in question under the Québec Pension Plan Act; (1.17)

**1.4** “By-law no. 83”: By-law no. 83 in respect of the Hydro-Québec Pension Plan, as amended by By-laws nos. 106, 119, 123, 258, 259, 260 and 265; (1.35)

**1.5** “By-law no. 278”: By-law no. 278 in respect of the Hydro-Québec Pension Plan, as amended by By-laws nos. 362, 416 and 447; (1.36)

**1.6** “By-law no. 534”: By-law no. 534 in respect of the Hydro-Québec Pension Plan; (1.37)

**1.6 A)** “By-law no. 582”: By-law no. 582 in respect of the Hydro-Québec Pension Plan; (1.37A)

**1.6 B)** “By-law no. 653”: By-law no. 653 in respect of the Hydro-Québec Pension Plan; (1.37B)

**1.6 C)** “By-law no. 676”: By-law no. 676 in respect of the Hydro-Québec Pension Plan; (1.37C)

**1.6 D)** “By-law no. 679”: By-law no. 679 in respect of the Hydro-Québec Pension Plan; (1.37D)

**1.7** “Child”: a child of a member, a former member or a pensioner, whatever the relationship, who meets one of the following conditions:

(a) is under 18 years of age;

(b) is between 18 and 25 years of age, and is a full-time student at an educational institution;

(c) regardless of his age, became mentally or physically disabled before reaching his 18<sup>th</sup> birthday, and has remained totally disabled ever since;

(d) regardless of his age, became mentally or physically disabled between 18 and 25 years of age, while a full-time student at an educational institution, and has remained totally disabled ever since; (1.15)

**1.8** “Committee”: the Hydro-Québec Pension Committee; (1.11)

**1.9** “Compensation”: earnings plus any additional payments, including bonuses, premiums, lump sum amounts, overtime pay, allowances of any type excluding the reimbursement of expenses, and any other similar payments; (1.38)

**1.10** “Consumer price index for the year”: the arithmetical average, for the 12-month period ending October 31 for the year in question, of the monthly consumer price indices for all goods in Canada, as published by Statistics Canada; (1.19)

**1.11** “Defined benefit limit”: the greater of the following amounts:

(a) \$1,722.22;

(b) one ninth of the money purchase limit for the year in question as defined by the Income Tax Act; (1.32)

**1.12** “Earnings”: the member’s basic hourly, daily, weekly, monthly or annual pay, which is stated on the employer’s payroll, with the exception of any additional payments, such as bonuses, premiums, benefits, lump sum amounts, gratuities, allowances of any type, overtime pay or any other similar payments. Notwithstanding the foregoing, for a member concerned, earnings include any lump sum payment made under the Incentive Plan of the company when only this plan is applicable. For any other member concerned, earnings include any lump sum payment resulting from performance and provided for under a company program or plan (including the Incentive Plan of the company, if applicable), the amount of such lump sum payment being limited to 2/3 of the maximum provided for under such program or plan (including the Incentive Plan of the company, if applicable).

Any portion of the member’s earnings received during a year and which represents a retroactive payment of earnings for a previous year, as well as, for a member concerned, any lump sum payment identified before and received during a year, but for a previous year, shall be deducted from the earnings in the year of payment and added to the earnings for the year for which the payment is made; (1.40)

**1.13** “Employee”: any person working for Hydro-Québec or one of its subsidiaries as a trainee or as a permanent, regular or temporary employee and who is shown on the employer’s payroll, with the exception of any person governed by the Construction decree, R.R.Q., 1981, c. R-20, r. 5; (1.13)

**1.14** “Employer”: Hydro-Québec, located at 75 René-Lévesque Blvd. West, Montréal, Québec H2Z 1A4, or Hydro-Québec International, located at 800 de Maisonneuve Blvd. East, Montréal, Québec H2L 4M8, or any other subsidiary bound by a plan membership agreement as described under Section 29; (1.14)

**1.15** “Five-year average earnings”: the member’s average adjusted earnings, expressed as an annual amount, for the five years of contributory service for which the adjusted earnings were the greatest, or, if the member has less than five years of contributory service, for his actual years of contributory service. If one or more fractions of years of contributory service are taken into account, the complementary fraction and corresponding adjusted earnings are determined on the basis of the years in which the adjusted earnings, expressed as an annual amount, were the greatest. The years of contributory service recognized pursuant to a transfer agreement and the related earnings are not taken into account for the purposes of establishing the five-year average earnings; (1.41)

**1.16** “Former member”: a former employee, who is not a pensioner, but is entitled to benefits under By-law no. 83, By-law no. 278, By-law no. 534, By-law no. 582, By-law no. 653, By-law no. 676, By-law no. 679 or the plan; (1.3)

**1.17** “Hydro-Québec Act”: the Hydro-Québec Act, R.S.Q., c. H-5; (1.25)

**1.18** “Income Tax Act”: the Income Tax Act, S.C., 1985 (5th suppl.) c.1 and any amendments made thereto; (1.24)

**1.19** “Interest”: simple interest at the rate of 4 % per annum for the period of January 1, 1966 to December 31, 1979, interest at the rate of 7.5 % compounded annually between January 1, 1980 and December 31, 1989, and for each year from January 1, 1990, at the rate obtained monthly on personal five-year term deposits for chartered banks as reported by the Bank of Canada; (1.21)

**1.20** “Member”: an employee who is eligible to contribute to the plan or an employee who has postponed his retirement or a person who is entitled to recall rights following his termination of employment and to whom the provisions in 7.5 apply; (1.30)

**1.20 A** “Member concerned”: a member who is a management employee, a non-unionized employee, an engineer who is a member of the Syndicat professionnel des ingénieurs d’Hydro-Québec or, beginning at the effective date provided for in the agreement, a unionized employee whose union has signed an agreement in principle with Hydro-Québec on the application of the special provisions of the plan for members concerned which has been ratified by the members of the union.

Shall also be considered a member concerned, at the effective date of this By-law, an employee for whom an application for union certification is pending at the effective date of this By-law and who is not excluded by such application; (1.30A)

**1.21** “Old Age Security Act”: the Old Age Security Act, R.S.C., 1985, c. O-9; (1.23)

**1.22** “Pay period”: a period of time, or a fraction thereof, as determined by the employer’s payroll system; (1.31)

**1.23** “Pension index”: the ratio expressed as a percentage of the consumer price index for the year, to that of the previous year; (1.20)

**1.24** “Pensioner”: a former employee who receives pension benefits under By-law no. 83, By-law no. 278,

By-law no. 534, By-law no. 582, By-law no. 653, By-law no. 676, By-law no. 679 or the plan. Any employee who receives his total pension benefit after the normal retirement date while remaining in the service of the employer is considered a pensioner; (1.39)

**1.25** “Physician”: a physician authorized to practice medicine by the applicable legislation; (1.29)

**1.26** “Plan”: all the provisions of the present By-law and any amendments made thereto; the plan is designated as the Hydro-Québec Pension Plan; (1.33)

**1.27** “Present value”: the value of a benefit as established at a given date on an actuarial equivalence basis; (1.43)

**1.28** “Québec Pension Plan Act”: the Québec Pension Plan Act, R.S.Q., c. R-9; (1.27)

**1.28 A** “Rate of return”: the rate of return net of all expenses earned by the pension fund during the period in question and calculated according to the fair market value of assets, as established by the actuary; (1.42A)

**1.28 B** “Reduction in workweek”: the decrease in the average full-time workweek as a result of measures to reduce total compensation, as applied to a member effective January 1, 1997, with the exception of any decrease in the average workweek granted at the employee’s request; (1.32A)

**1.29** “Spouse”: any person who:

(a) is married to a member, a former member, or a pensioner;

(b) has been living in a conjugal relationship with an unmarried member, an unmarried former member, or an unmarried pensioner, whether the person is of the opposite sex or of the same sex, for a period of not less than three years, or for a period of not less than one year, if one of the following conditions is met:

— a child has been conceived from the relationship;

— they have jointly adopted at least one child while living together in a conjugal relationship;

— one of them has adopted at least one child who is the child of the other during this period; (1.12)

**1.30** “Subsidiary”: a company of which Hydro-Québec owns a minimum of 90 % of the shares, including, for the purposes of this plan, any electricity cooperative of which Hydro-Québec has acquired the assets; (1.18)

**1.31** “Supplemental Pension Plans Act”: the Supplemental Pension Plans Act, R.S.Q., c. R-15.1; (1.26)

**1.32** “Supplemental plan”: any pension plan of a subsidiary in which the member, former member or pensioner has participated; (1.34)

**1.33** “Temporary leave of absence”: any absence from employment authorized by the employer; (1.1)

**1.34** “Termination of employment”: any interruption in the years of continuous service not due to retirement or death; (1.10)

**1.35** “Three-year average earnings”: the member’s average adjusted earnings, expressed as an annual amount, for the three years of contributory service for which the adjusted earnings were the greatest, or, if the member has less than three years of contributory service, for his actual years of contributory service. If one or more fractions of years of contributory service are taken into account, the complementary fraction and corresponding adjusted earnings are determined on the basis of the years in which the adjusted earnings, expressed as an annual amount, were the greatest. The years of contributory service recognized pursuant to a transfer agreement and the related earnings are not taken into account for the purposes of establishing the three-year average earnings; (1.42)

**1.36** “Total and permanent disability”: any physical or mental disability certified in writing by a physician, preventing a member from occupying a position for which he is reasonably qualified by his education, training or experience, and which continues until his death; (1.22)

**1.37** “Year”: calendar year; (1.4)

**1.38** “Year of allowable service”: a year during which the member participated in a pension plan of a company with which a transfer agreement was signed, which is not a year of contributory service for the purposes of the plan and which is recognized for the sole purpose of establishing the entitlement to a retirement benefit, any fraction of year being considered proportionately; (1.5)

**1.39** “Year of certified service”: a year during which the member has participated in a supplemental plan, any fraction of year being considered proportionately; (1.7)

**1.40** “Year of contributory service”: a year during which the member contributed to the Hydro-Québec Pension Fund, or a year recognized as such pursuant to the plan or to a transfer agreement, or a year during which the member is entitled to a partial or total reduc-

tion of his contribution pursuant to the provisions of 3.4A, any fraction of year being considered proportionately; (1.6)

**1.41** “Year’s maximum pensionable earnings”: the maximum earnings recognized for the year in question under the Québec Pension Plan Act; (1.28)

**1.42** “Years of continuous service”: the total number of years during which a person has remained without interruption in the employ of the employer, a subsidiary, or who has fulfilled a function with one of the preceding, or has had no interruption of employment in a company with which a transfer agreement has been signed, but including any temporary leave of absence and the 24-month period provided for in 7.5, any fraction of year, being considered proportionately; (1.8)

**1.43** “Years of credited service”: the total number of years of contributory service, years of certified service, and years of allowable service. (1.9)

Note: The numbers in parentheses correspond to the definitions of the French version.

## SECTION 2 MEMBERSHIP

**2.1** Any employee who, as at December 31, 1999, was participating in the Hydro-Québec Pension Plan under By-law no. 679, shall participate in the plan as of January 1, 2000.

**2.2** Any person hired after December 31, 1999 as a trainee or as a permanent employee shall participate in the plan as of the date he begins his employment, if he is under 65 years of age at the time.

**2.3** As of June 1, 1990, any temporary employee, with the exception of any person governed by the Construction decree, R.R.Q., 1981, c. R-20, r. 5, shall participate in the plan if, in the year preceding the one during which he joins the plan, he received from the employer compensation at least equal to 35 % of the year’s maximum pensionable earnings, as established for the said year, or has been in the employment of the employer for a minimum of 700 hours and if, at the time his membership begins, he has not reached the age of 65.

**2.4** Any person working for a subsidiary as an employee shall participate in the plan as of the date provided for in the plan membership agreement concluded under Section 29, if he is under 65 years of age at the time and subject to the provisions set out in 2.3 in respect of temporary employees.



### SECTION 3 CONTRIBUTIONS

#### 3.1 Employee contributions:

(a) At each pay period, a member contributes, through payroll deduction, an amount equal to the sum of:

- i. 6.3 % of the earnings up to the basic exemption;
- ii. 4.5 % of that portion of earnings between the basic exemption and the year's maximum pensionable earnings;
- iii. 6.3 % of that portion of earnings above the year's maximum pensionable earnings.

(b) A member who receives earnings during temporary leave of absence shall continue to make contributions.

(c) A member shall cease to make contributions on the last day of the month during which he attains age 65.

#### 3.2 Employer contributions

For each member contributing to the plan, the employer shall pay, before the 15th day following the end of each pay period, a contribution equal to the sum of:

- (a) 11.34 % of the earnings up to the basic exemption;
- (b) 9.54 % of that portion of earnings between the basic exemption and the year's maximum pensionable earnings;
- (c) 11.34 % of that portion of earnings above the year's maximum pensionable earnings.

#### 3.3 Adjustment of contributions

(a) The contributions provided for in 3.1 and 3.2 above are adjusted in accordance with the actuarial valuation report prepared by the actuary and filed with the Régie des rentes du Québec. This report sets out recommendations to Hydro-Québec as to the percentages for employee and employer contributions, in such a way that at the date of the actuarial valuation, the percentage of employer contributions when applied to the total of the earnings of the contributing members represents 180 % of the percentage of the employee contributions on the members' total earnings. The percentage of employee and employer contributions thus obtained is reduced by 1.8 percentage point for that portion of earn-

ings between the basic exemption and the year's maximum pensionable earnings. However, for the purpose of determining the percentage of employee contributions and the percentage of employer contributions according to the 100 % 180 % ratio stipulated above, the said 1.8 percentage point reduction is not taken into account.

(b) The percentages of employee contributions and the percentages of employer contributions determined according to *a* above are reduced, where applicable, by the utilization of any surplus in respect of part I of the plan as shown in the report mentioned in *a* above.

(c) Following the adjustments as set out in *a* and *b* above, the resulting percentages of employee and employer contributions shall not exceed those set out in 3.1 and 3.2, nor be less than:

#### i. Employee contributions:

- (1) 5.82 % of the earnings up to the basic exemption;
- (2) 4.02 % of that portion of earnings between the basic exemption and the year's maximum pensionable earnings;
- (3) 5.82 % of that portion of earnings above the year's maximum pensionable earnings.

#### ii. Employer contributions:

- (1) 10.48 % of the earnings up to the basic exemption;
- (2) 8.68 % of that portion of earnings between the basic exemption and the year's maximum pensionable earnings;
- (3) 10.48 % of that portion of earnings above the year's maximum pensionable earnings.

iii. notwithstanding the foregoing, from January 1, 1997 to December 31, 2000:

#### Employer contributions:

- (1) 5.82 % of the earnings up to the basic exemption;
- (2) 4.02 % of that portion of earnings between the basic exemption and the year's maximum pensionable earnings;
- (3) 5.82 % of that portion of earnings above the year's maximum pensionable earnings.

(d) The percentages of employee and employer contributions resulting from the application of 3.3 shall be applied during the period set out in the report mentioned in *a* above. However, the percentages of contributions provided for in 3.1 and 3.2 shall apply for the period between the end of the period covered by an actuarial valuation report and the date on which a new actuarial valuation report is filed with the Régie des rentes du Québec.

(e) An overpayment of contributions resulting from the adjustments provided for in 3.3 shall be returned to the members and the employer in the form of a contribution holiday according to terms and conditions determined by Hydro-Québec and subject to the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant to this Act. In the event that a contribution holiday cannot be granted, such as in the case of a termination of employment, a death entitling the spouse or children to a survivor pension, where applicable, an unpaid temporary leave or a retirement, or in the event that the member has ceased to contribute to the plan, the overpayment of employee contributions shall be considered as additional voluntary contributions and, as such, shall be reimbursed with interest unless they are included in the excess contributions.

(f) If, following the adjustments provided for in 3.3, the contributions made are insufficient, the difference between the contributions made and the contributions payable shall be paid by the contributing members and the employer. The payment thereof, with interest, shall be according to the terms and conditions determined by Hydro-Québec and pursuant to the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant to this Act. In the event that no earnings are paid, such as in the case of a termination of employment, a death entitling the spouse or children to a survivor pension, an unpaid temporary leave or a retirement, or in the event that the member has ceased to contribute to the plan, the difference shall be returned to the pension fund with interest.

### 3.4 Equalization contributions

The employer shall make up any unfunded actuarial liability of the plan through one or more payments, the terms and conditions of which shall be determined by the employer, in accordance with the provisions then in force of the Hydro-Québec Act and the Supplemental Pension Plans Act.

The employer shall also pay any amount required to ensure the solvency of the plan pursuant to the provisions of the Supplemental Pension Plans Act.

Any technical actuarial deficiency resulting from the experience of the plan in relation to the improvements made to Part I of the plan after December 31, 1985 shall be made up through special contributions shared by the employer and the contributing members, with the employer's share being equal to 180 % of the member's share, provided, however, that the percentages of employee contributions, as increased by this special contribution and expressed as percentages of earnings, does not exceed the percentages set out in 3.1.

#### 3.4 A) Adjustment of contributions for members concerned

(a) Notwithstanding the foregoing, the employee contributions of members concerned and employer contributions made on their behalf shall be suspended until the effective date of an actuarial valuation report for the plan filed with the Régie des rentes du Québec and which shows a funding rate of less than 110 %.

(b) The plan's actuarial valuation report filed with the Régie des rentes du Québec showing a funding rate of less than 110 % specifies the rate of employee contributions for members concerned and the rate of employer contributions made on their behalf in effect until a new actuarial valuation report for the plan is filed with the Régie des rentes du Québec. Employee contributions cannot be increased by more than 1 % of earnings per year and employer contributions are equal to 180 % of employee contributions, until they respectively reach the employee contributions set out in accordance with 3.1.

(c) The filing with the Régie des rentes du Québec of an actuarial valuation report of the plan showing a funding rate which is equal to or more than 110 % will, on the effective date of the actuarial valuation report, result in the suspension of employee contributions for members concerned and employer contributions on their behalf.

(d) The plan's actuarial valuation report filed with the Régie des rentes du Québec also specifies the employer contributions required to cover the current service cost for members concerned taking into account employee contributions and employer contributions resulting from the application of 3.4Ab, the funding surplus and the excess employer contributions.

(e) Employer contributions made in accordance with 3.4Ad that exceed those resulting from the application of 3.4Ab are deemed to be excess employer contributions made and are recorded and credited using the pension fund's rate of return. Any equalization contribution made in accordance with 3.4 for members concerned shall be

considered an excess employer contribution. The plan's actuarial valuation report filed with the Régie des rentes du Québec indicates the excess employer contributions.

Excess employer contributions shall be remitted in priority to the employer as soon as a sufficient funding surplus is declared. This rebate shall take the form of a reduction in the employer contribution. The plan's actuarial valuation report filed with the Régie des rentes du Québec indicates the reduction in employer contributions.

### 3.5 Excess contributions

(a) Excess contributions are equal to employee contributions for the years of contributory service after December 31, 1989, accrued with interest, in excess of 50 % of the present value of the benefits provided for in Part I of the plan and resulting from the years of contributory service after December 31, 1989.

(b) Excess contributions are calculated at the date of termination of employment, death or retirement of the member, whichever comes first, provided that, in the case of termination of employment or death, the member has at least 2 years of continuous service.

### 3.6 Contributions for periods of temporary leave of absence or reduction in workweek

(a) A member who receives compensation from the employer during a temporary leave of absence due to maternity shall continue to make contributions. These shall be calculated on the earnings rate shown on the employer's payroll during the temporary leave of absence.

(b) i. A member who receives an indemnity from the employer during a temporary leave of absence resulting from a preventive leave under the Act Respecting Occupational Health and Safety, R.S.Q., c. S-2.1, or an occupational accident under the Act Respecting Industrial Accidents and Occupational Diseases, R.S.Q., c. A-3.001, shall continue to make contributions. These shall be calculated on the basis of the earnings rate shown on the employer's payroll during the temporary leave of absence.

ii. However, when the indemnity provided for above is paid by the "Commission de la santé et de la sécurité du travail", the member shall, after December 31, 1989, have the option of continuing to make his contributions. For the purposes of this paragraph, his contributions shall be calculated on the basis of his earnings rate shown on the employer's payroll during the temporary leave of absence.

(c) A member who receives payments under a supplementary earnings security plan of the employer shall continue to make contributions based on such payments. Contributions shall be calculated on the basis of these payments even though they may be reduced by payments from a government plan. Benefits shall be calculated, where applicable, on the basis of such earnings.

(d) Subject to the provisions of Section 10, and to the following, no contributions shall be payable during periods of temporary leave of absence without pay, and such periods shall not be considered in the calculation of benefits under the plan. However;

i. from January 1, 1997 to December 31, 2000 and from January 1, 1997 to December 31, 2003 for a member concerned:

(1) during any temporary leave of absence without pay under an unpaid leave plan, the member may, for each pay period, make contributions calculated on the basis of the earnings rate shown on the employer's payroll during the temporary leave of absence. Such contributions shall correspond to the current service cost applicable to the pay period in question, expressed as a percentage, as determined in the actuarial valuation report prepared by the actuary and filed with the Régie des rentes du Québec;

(2) during any temporary leave of absence without pay under a deferred salary leave plan, the member may, for each pay period, make contributions calculated on the basis of the earnings rate shown on the employer's payroll during the temporary leave of absence. Such contributions shall be equal to the sum of the employee contributions and the employer contributions applicable to the pay period in question;

(3) during any period of temporary leave of absence partially compensated under an equally distributed remuneration plan, the member may, for each pay period, make contributions calculated on the basis of the difference between the earnings rate, expressed as a weekly amount, shown on the employer's payroll during the temporary leave of absence and the weekly earnings paid during the periods in question. Such contributions shall be equal to the sum of the employee contributions and the employer contributions applicable to the pay period in question;

(4) during any period of temporary leave of absence without pay under a job sharing arrangement, the member may, for each pay period, make contributions calculated on the basis of the earnings rate shown on the employer's payroll during the temporary leave of absence.

sence. Such contributions shall be equal to the sum of the employee contributions and the employer contributions applicable to the pay period in question;

(5) during any temporary leave of absence without pay under a tutorial plan, the member may, for each pay period, make his employee contributions as applicable to the pay period in question and calculated on the basis of the earnings rate shown on the employer's payroll during the temporary leave of absence;

ii. effective January 1, 1997:

(1) during any temporary leave of absence without pay resulting from a voluntary reduction in the workweek from 33.5 hours to 32 hours, approved by the employer, the member may, for each pay period, make contributions calculated on the basis of the earnings rate shown on the employer's payroll in effect during the temporary leave of absence and equal to the sum of the employee contributions and the employer contributions for the one hour and one half per week which corresponds to the difference between the actual schedule and the normal full-time schedule. However, if the sum of the hours paid and redeemed is less than 32, the one hour and one half shall be reduced by the proportion of the number of these hours on 32.

A member may exercise this option on the first pay period of the year, with this choice being valid for the entire year, unless his schedule changes during the year;

(2) during any temporary leave of absence without pay under a parental benefits plan, the member may, for each pay period, make his employee contributions calculated on the basis of the earnings rate shown on the employer's payroll during the temporary leave of absence.

iii. an absence due the strike which occurred between May 5, 1999 and September 27, 1999 inclusively, including periods of absence owing to administrative and disciplinary measures subject, with respect to the recognition of these periods, to any applicable arbitration decision, is considered, for the purposes herein, as a temporary leave of absence without pay during which the member made, for each pay period, his employee contributions applicable to the pay period in question and calculated on the basis of the earnings rate shown on the employer's payroll during the temporary leave of absence.

(e) Effective January 1, 1997, the employer shall make, within the period set out in 3.2 above, for the member at January 1, 1997 or for the person referred to in 1.2A *ii* who has had his earnings reduced as a result of

a reduction in workweek, contributions equal to the sum of the employee contributions and the employer contributions calculated on the basis of the difference between the earnings rate, expressed as a weekly amount, before the reduction in workweek and the earnings rate, expressed as a weekly amount, after said reduction in workweek. Such contributions shall cease as soon as the earnings rate, expressed as a weekly rate, is once again equal to the rate in effect before the reduction in workweek. Such contributions do not increase the number of years of contributory service and serve solely for the purposes of calculating benefits.

(f) The payment of the full amount of the contributions pursuant to *e* above is subject to the payment, by the member, of the contributions provided for in *b ii* and *d* above or to the redemption of the years of contributory service as provided for in Section 10. Where applicable, the employer only makes contributions in proportion to the contributions made by the member. However, the employer shall pay the full amount of such contributions if the member's only non-contributory leave of absence is the one provided for in *d ii* 1 above.

(g) A member who avails himself of the provisions set out in *b ii* and *d* above, shall have the total or part of his temporary leave of absence counted as a year of contributory service.

When a member has all or part of his temporary leave of absence counted as a year of contributory service, the years of contributory service so recognized shall be presumed to be those closest to his return to work.

The provisions regarding the payment of the contributions provided for in *b ii*, *d i* and *d ii* 2 above are set out in Section 10.

A member who avails himself of the provisions set out in *b ii* and *d* above and in Section 10 cannot have adjusted earnings nor a contribution period which is greater than those obtained had he not taken the temporary leaves of absence.

Contributions made in accordance with 3.6 shall be deemed as employee contributions, with the exception of those resulting from *e* and *f* above, which shall be deemed as employer contributions.

**3.7** If, during a year, the member receives a retroactive payment of earnings for a previous year, such member shall pay a contribution equal to the difference between the employee contribution based on the contribution rate in effect for the said year and applied to the earnings increased by the retroactive payment and the employee contribution actually paid during the appropriate previous year.

**3.8** For the purposes of this Section only, the earnings used to determine contributions shall be limited to the sum of the following amounts:

(a) the defined benefit limit for the year;

(b) the year's maximum pensionable earnings multiplied by the rate stipulated in 4.3c,

the whole divided by the rate provided for in 4.1d.

**3.9** All contributions paid under this Section shall be subject to the Income Tax Act and to any regulations adopted by the Government of Canada pursuant to this Act.

#### SECTION 4 CALCULATION OF PENSION

**4.1** The annual retirement benefit is equal to the sum of the following:

(a) 2 % of the five-year average earnings multiplied by the number of years of contributory service prior to January 1, 1966;

(b) 2.25 % of the five-year average earnings multiplied by the number of years of contributory service after December 31, 1965 and prior to January 1, 1990;

(c) 2.25 % of the five-year average earnings multiplied by the number of years of contributory service after December 31, 1989 and prior to January 1, 1992;

(d) 2 % of the five-year average earnings, reduced by the positive difference between:

i. 0.7 % of the five-year average earnings, up to the average of the year's maximum pensionable earnings for the five years preceding the date of termination of employment, death, retirement or normal retirement if the member takes a postponed retirement; and

ii. 0.25 % of the five-year average earnings;

multiplied by the number of years of contributory service after December 31, 1991.

**4.1 A)** The bridging benefit ending on the 1st day of the month immediately following the 65th birthday shall be equal to the greater of the following:

(a) 0.7 % of the five-year average earnings, up to the average of the year's maximum pensionable earnings for the five years preceding the date of termination of employment, death, retirement or normal retirement if

the member takes a postponed retirement, multiplied by the number of years of contributory service after December 31, 1991; and

(b) 0.25 % of the five-year average earnings, multiplied by the number of years of contributory service after December 31, 1991.

**4.2** The annual pension calculated in 4.1a and 4.1b above and increased, where applicable, by retirement benefits payable under 5.2c shall not exceed, prior to indexing as provided for in Section 13, 80 % of the five-year average earnings.

However, for the calculation of this maximum, the additional pension provided for in 4.4 and the adjustment provided for in 5.5c *ii* shall not be taken into account.

**4.3** Beginning on the 1st day of the month immediately following the 65th birthday, the retirement benefit provided for in 4.1 and 4.2 shall be reduced by the sum of the following:

(a) 0.7 % of the five-year average earnings, up to the average of the year's maximum pensionable earnings for the five years preceding the date of termination of employment, death, retirement or normal retirement if the member takes a postponed retirement, multiplied by the number of years of contributory service after December 31, 1965 and prior to January 1, 1990;

(b) 0.7 % of the five-year average earnings, up to the average of the year's maximum pensionable earnings for the five years preceding the date of termination of employment, death, retirement or normal retirement if the member takes a postponed retirement, multiplied by the number of years of contributory service after December 31, 1989 and prior to January 1, 1992;

**4.4** An additional retirement benefit from excess contributions, as established in 3.5, shall be added, where applicable, to the retirement benefit calculated in 4.1, 4.1A, 4.2 and 4.3.

This additional retirement benefit shall be determined on an actuarial equivalence basis.

**4.5** Notwithstanding any provisions to the contrary, if the pension calculated in accordance with 4.1, 4.1A, 4.2, 4.3 and 4.4 results in the present value of the pension for years of contributory service after December 31, 1991 and prior to January 1, 1999, being lower than the present value of such pension calculated as if the provisions of 4.1d were replaced by the provisions of *a* below, the provisions of *b* below were added to the provisions of 4.3 and the provisions of 4.1A were not applied:

(a) 2 % of the three-year average earnings, multiplied by the number of years of contributory service after December 31, 1991 and prior to January 1, 1999;

(b) 0.3 % of the three-year average earnings, up to the average of the year's maximum pensionable earnings for the three years preceding the date of termination of employment, death, retirement or normal retirement if the member takes a postponed retirement, multiplied by the number of years of contributory service after December 31, 1991 and prior to January 1, 1999,

the pension calculated in 4.1*d* is replaced with the pension calculated in *a* above, the pension calculated in *b* above is added to the pension calculated in 4.3 and the provisions of 4.1A were not applied.

**4.6** To the pension calculated in 4.1, 4.1A, 4.2, 4.3, 4.4 and 4.5 for a member concerned is added an additional bridging benefit equal to 0.2 % of the five-year average earnings, up to the average of the year's maximum pensionable earnings for the five years preceding the date of termination of employment, death, retirement or normal retirement if the member takes a postponed retirement, multiplied by the number of years of contributory service before January 1, 2004. This bridging benefit is reviewed in accordance with Section 13 and ends on the 1st day of the month immediately following the 65th birthday.

## SECTION 5 RETIREMENT

### 5.1 Normal retirement

(a) The normal retirement date is the 1 day of the month immediately following the 65th birthday.

(b) A member who retires on the normal retirement date shall receive a retirement benefit pursuant to Section 4 and, where applicable, to Section 14.

### 5.2 Voluntary retirement

(a) Any member who has at least 15 years of credited service may retire on the 1st day of any month following his 60th birthday. However, a female member who was working on December 31, 1979, and who, on that date, was a member of the plan in accordance with By-law no. 83 may, once she has at least 10 years of credited service, retire on the 1st day of any month following her 60th birthday.

In addition, any member who has at least 15 years of credited service may retire on the 1st day of any month following his 55th birthday, if:

i. the sum of the member's age and years of credited service equals at least 85; or

ii. the sum of the member's age and years of continuous service as of the date he began working, as recognized by Hydro-Québec for the purposes of the plan, equals at least 85, excluding however any period of non-membership in the plan of a company with which there is a transfer agreement and any period of non-contribution to the Hydro-Québec Pension Plan in accordance with the plan, By-law no. 679, By-law no. 676, By-law no. 653, By-law no. 582, By-law no. 534, By-law no. 278, By-law no. 83 and By-law no. 12, of Hydro-Québec and amendments thereto, with years of service with a subsidiary not being considered as periods of non-contribution for the purposes of this subsection.

From January 1, 1997 to December 31, 2000, and from January 1, 1997 to December 31, 2003 for members concerned, a member who has at least 15 years of credited service may retire on the 1st day of any month following the date on which one of the following requirements is fulfilled:

i. the sum of the member's age and years of credited service equals at least 80; or

ii. the sum of the member's age and years of continuous service as of the date he began working, as recognized by Hydro-Québec for the purposes of the plan, equals at least 80, excluding however any period of non-membership in the plan of a company with which there is a transfer agreement and any period of non-contribution to the Hydro-Québec Pension Plan in accordance with the plan, By-law no. 679, By-law no. 676, By-law no. 653, By-law no. 582, By-law no. 534, By-law no. 278, By-law no. 83 and By-law no. 12 of Hydro-Québec and amendments thereto, with years of service with a subsidiary not being considered as periods of non-contribution for the purposes of this subsection.

(b) The member shall be entitled to a retirement benefit pursuant to Section 4 and, where applicable, to Section 14.

(c) If the retirement date of a member who chooses retirement under this Section is prior to the normal retirement date of a supplemental plan in which he participated, under Part III of By-law no. 676, under Part III of By-law no. 679, or under Part III of the plan, he shall be entitled, under the following circumstances, to a pension supplement, as of the date of his voluntary retirement, equal to:

i. in the case of a member who takes early retirement under a supplemental plan, under Part III of By-law

no. 676, under Part III of By-law no. 679 or under Part III of the plan, the amount of the pension supplement is equal to the reduction in the retirement benefit accrued under the supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under the applicable provisions of Part III of the plan as a result of early retirement;

ii. in the case of a member who is not entitled to early retirement under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan, the amount of the pension supplement is equal to the amount of the pension accrued under the supplemental plan or to the amount of pension established under the applicable provisions of Part III of By-law no. 676, Part III of By-law no. 679 or Part III of the plan and is paid until the pension accrued under the supplemental plan or the amount of pension established under the applicable provisions of Part III of By-law no. 676, Part III of By-law no. 679 or Part III of the plan becomes payable.

The pension supplement resulting from the application of this Section is allocated proportionally to the years of credited service prior to January 1, 1990 and years of credited service after December 31, 1989 over the total number of years of credited service.

### 5.3 Retirement at the request of the employer

(a) The employer may retire a member under the following conditions:

i. the member has at least 10 years of credited service; and

ii. retirement is based on:

(1) appropriate administrative requirements with the consent of the member; or

(2) a physical or mental disability such that the member is unable to work for the employer.

Under such circumstances, the member shall retire on the date determined by the employer.

(b) When retirement precedes or coincides with the normal retirement date, the member shall be entitled to a retirement benefit pursuant to Section 4 and, where applicable, to Section 14. In the case of retirement pursuant to 5.3a *ii* 2, the reduction pursuant to 4.3 shall apply as soon as the pensioner receives a disability pension under the Québec Pension Plan Act and the pension set out under 4.1A and 4.6 does not apply or, as the case may be, ceases to apply.

Except in the case of the retirement of a member who is affected of a total and permanent disability, the annual pension payable from the 1st day of the month immediately following age 65, credited on the retirement date for the years of credited service after December 31, 1991 shall be reduced by 0.25 % per month for each month included between the effective retirement date and the 1st day of the month coinciding with or immediately following the earliest of these dates:

i. the date on which the member would have reached his 60th birthday;

ii. the date on which the member would have completed 30 years of continuous service;

iii. the date on which the years of continuous service and the member's age would have totalized 80.

However, the retirement benefit accrued for years of credited service after December 31, 1989 must not be less than the retirement benefit determined by the present value of the retirement benefit the member was entitled to before his retirement date for years of credited service after December 31, 1989, or, failing that, for the same years of credited service, the present value of the deferred retirement benefit the member would have been entitled to if he had ceased to be a member on the day preceding his retirement for any reason other than retirement.

(c) If the retirement date is after the normal retirement date, the pension shall be calculated pursuant to 5.5c.

### 5.4 Early retirement at the request of the member

(a) Any member with a minimum of 2 years of credited service or continuous service but less than 10 may retire on the 1st day of any month following his 55th birthday, based on the following terms and conditions:

i. the member shall be entitled to a retirement benefit determined pursuant to 4.1c, 4.1d, 4.1A and 4.6, but reduced on an actuarial equivalence basis, with such reduction not being less than the one determined pursuant to 12.1.3, for the period between the retirement date and the normal retirement date;

ii. the reduction provided for in 4.3b shall apply as of the 1st day of the month immediately following the 65th birthday;

iii. the provisions of 4.4, 4.5 and 14 shall apply, where applicable;

iv. to this retirement benefit shall be added the reimbursement of the member's contributions paid during the years of contributory service prior to January 1, 1990, plus interest.

(b) A member with a minimum of 10 years of credited service or continuous service and less than 15 years of credited service may retire on the 1st day of any month following his 55th birthday, based on the following terms and conditions:

i. the member shall be entitled to a retirement benefit determined pursuant to 4.1, 4.1A and 4.6, but reduced on an actuarial equivalence basis, with such reduction not being less than the one determined pursuant to 12.1.3, for the period between the retirement date and the voluntary retirement date or the normal retirement date, whichever is the earliest;

ii. the reduction provided for in 4.3 shall apply as of the 1st day of the month immediately following the 65th birthday;

iii. the provisions of 4.4, 4.5 and 14 shall apply, where applicable.

(c) A member with a minimum of 15 years of credited service may retire as of the 1<sup>st</sup> day of any month following his 55th birthday, based on the following terms and conditions:

i. the member shall be entitled to a retirement benefit pursuant to 4.1, 4.1A, 4.2 and 4.6. However, the pension set out in 4.1, 4.2 and 4.6 is reduced by an amount equal to 0.25 % of the pension set out under 4.1, 4.1A, 4.2 and 4.6, multiplied by the number of months preceding the date on which he would have been entitled to voluntary retirement, based on the years of credited service or years of continuous service at his termination date and on his age at the time of voluntary retirement. However, such reduction shall not exceed the reduction calculated on an actuarial equivalence basis for the period between the retirement date and the voluntary retirement date, whichever method gives the highest amount;

ii. the reduction provided for in 4.3 shall apply as of the 1st day of the month immediately following the 65th birthday;

iii. the provisions of 4.4, 4.5 and 14 shall apply, where applicable.

(d) A member with a minimum of 15 years of credited service may also retire on the 1st day of any month after January 1, 1997, but before December 31, 2000 and, for a member concerned, on the 1st day of any

month after January 1, 1997, but before December 31, 2003, provided that one of the requirements set out in sub-paragraphs *i* or *ii* of the 3rd paragraph of 5.2a is met during this period. The pension shall be based on the following terms and conditions:

i. the member shall be entitled to a retirement benefit determined pursuant to 4.1, 4.1A, 4.2 and 4.6, but reduced on an actuarial equivalence basis, with such reduction not being less than the one determined pursuant to 12.1.3, for the period between the retirement date and the voluntary retirement date or the normal retirement date, whichever is the earliest;

ii. the reduction provided for in 4.3 shall apply as of the 1st day of the month immediately following the 65th birthday;

iii. the provisions of 4.4, 4.5 and 14 shall apply, where applicable.

(e) If, from January 1, 1997 to December 31, 2000, and from January 1, 1997 to December 31, 2003 for a member concerned, a member is entitled to retire pursuant to *c* and *d* above, his benefits are determined in accordance with the more generous provisions provided in said subsections, it being understood that the calculation in *c i* above is made for a voluntary retirement pursuant to the provisions of the first paragraph of 5.2a.

### 5.5 Postponed retirement

(a) A member who remains in the employer's service after his normal retirement date may retire as of the 1st day of any month following this date. The retirement benefit of the member shall be postponed until his actual retirement date, but no later than December 1 of the year in which the member reaches the age limit provided for in applicable legislation, even if he remains in the employer's service after this date.

(b) During the postponement period, the member may request the payment of his retirement benefit, in whole or in part, but only insofar as is necessary to compensate for any reduction in earnings during this period, including the reduction in earnings as a result of a transfer during this period from a full-time to a part-time schedule, or from the reduction of a part-time schedule. The member may not make such request more than once per 12-month period.

(c) The amount of the postponed retirement benefit payable on the date of retirement or at the latest on December 1<sup>st</sup> of the year in which the member reaches the age limit provided for in applicable legislation, shall be equal to the sum of the following:



i. the retirement benefit determined as at the normal retirement date pursuant to Section 4;

ii. the retirement benefit calculated on an actuarial equivalence basis resulting from the adjustment made to offset the decrease in the value of the benefits by reason of the deferral, during the postponement period, of the retirement benefit provided for in *i* above, reduced, where applicable, by any payments made under *b* above.

(*d*) Accumulation of retirement benefits shall take place from the normal retirement date until the actual retirement date, but no later than December 1 of the year in which the member reaches the age limit provided for in applicable legislation, based on an interest rate compounded annually equal to the rate submitted by Hydro-Québec to the appropriate government authorities in accordance with the Supplemental Pension Plans Act.

(*e*) The provisions pursuant to 14.1 shall apply, where applicable.

## 5.6 Progressive retirement

A member whose earnings are reduced due to a reduction in the workweek and in application of an agreement entered into with the employer may, in the 10 years preceding the normal retirement date, request payment of a lump sum benefit, in each year covered by the agreement, the amount of which is limited by the applicable legislation. The member's residual rights resulting from the payment of such benefit are established pursuant to applicable legislation.

## SECTION 6 DEATH BENEFITS

**6.1** For the purposes of Section 6, spousal status shall be determined on the day preceding the death of the member or pensioner.

### 6.2 Death prior to retirement

**6.2.1** If a member with less than 2 years of credited service and less than 2 years of continuous service dies before his normal retirement date, his spouse, failing which his estate, receive a refund of the employee's contributions paid for the years of contributory service after December 31, 1989, plus interest; in addition, his estate shall receive a refund of the employee's contributions paid for the years of contributory service prior to January 1, 1990, plus interest.

**6.2.2** If a member with at least 2 years of credited service or continuous service but less than 10 years of credited service dies before his normal retirement date,

his spouse, failing which his estate, shall receive a refund equal to the present value of the benefits the member was entitled to prior to his death for the years of credited service after December 31, 1989, or, if not applicable, for the same years of credited service, the present value of the deferred retirement benefit the member would have been entitled to if he had ceased to be a member on the day of his death for any reason other than death. In addition, his estate shall receive a refund of the employee's contributions paid for the years of contributory service prior to January 1, 1990, plus interest.

**6.2.3 (a)** If a member with at least 10 years of credited service dies before the normal retirement date, his spouse shall receive a survivor benefit payable for life equal to the sum of the following:

i. 50 % of the retirement benefit to the member at the date of his death, established pursuant to 4.1*a*, 4.1*b* and 4.2, and reduced, pursuant to 4.3*a*, as soon as a survivor benefit is payable to the spouse under the Québec Pension Plan Act;

ii. the survivor benefit determined as the greater of the following amounts:

(1) the present value of the survivor benefit payable to the spouse. This survivor benefit payable to the spouse is equal to 50 % of the retirement benefit accrued to the member at the date of his death, pursuant to 4.1*c*, 4.1*d*, 4.1*A*, 4.5 and 4.6. The reduction pursuant to 4.3*b* shall apply as soon as a pension is payable to the spouse under the Québec Pension Plan Act and the pension set out under 4.1*A* and 4.6 does not apply or, as the case may be, ceases to apply.

and

(2) the present value of the retirement benefits the member was entitled to prior to his death for years of credited service after December 31, 1989, or, if not applicable, for the same years of credited service, the present value of the deferred retirement benefit the member would have been entitled to if he had ceased to be a member on the day of his death for any reason other than death.

(*b*) i. If a member referred to in 6.2.3*a* dies without a spouse, the pension provided for in 6.2.3*a* *i* shall be paid to the children. If the member referred to in 6.2.3*a* dies without a spouse and without children, the employee contributions for the years of contributory service prior to January 1, 1990, plus interest, shall be paid to his estate.

ii. However, in the two cases referred to in *i* above, the estate shall be paid the present value of the pension

to which the member would have been entitled before his death for the years of credited service after December 31, 1989 or, failing this, for the same years of credited service, the value of the deferred pension to which the member would have been entitled if he had ceased to be a member on the day of his death for any reason other than death.

**6.2.4 (a)** If a member whose retirement benefit was fully or partially postponed dies, his spouse shall be entitled to a survivor benefit, the present value of which shall be equal to the greater of the following amounts:

i. the sum of the following:

(1) the present value of the survivor benefit payable to the spouse. This survivor benefit payable to the spouse is equal to 60 % or, where applicable, to 50 %, of the retirement benefit, pursuant to 5.5c *i*, to which the member would have been entitled if he had ceased to be a member on the day of his death for any reason other than death;

(2) the value of the pension pursuant to 5.5c *ii*, the entire amount reduced, where applicable, by the payments already made pursuant to 5.5b;

and

ii. the sum of the following:

(1) the present value of the survivor benefit payable to the spouse. This survivor benefit to the spouse is equal to 50 % of the retirement benefit on normal retirement date pursuant to 4.1a, 4.1b, 4.2 and 4.3a;

(2) the present value of the retirement benefit on normal retirement date to which the member was entitled prior to his death for the years of credited service after December 31, 1989;

(3) the value of the pension pursuant to 5.5c *ii*, the entire amount reduced, where applicable, by the payments already made pursuant to 5.5b.

(b) i. If a member referred to in 6.2.4a dies without a spouse, 50 % of the retirement benefit pursuant to 5.5c, but only for the years of credited service prior to January 1, 1990, shall be paid to the children. If the member referred to in 6.2.4a dies without a spouse and without children, the employee contributions for the years of contributory service prior to January 1, 1990, plus interest, shall be paid to his estate.

ii. However, in the two cases referred to in *i* above, the estate shall receive the present value of the pension

to which the member was entitled before his death for the years of credited service after December 31, 1989.

**6.2.5 (a)** Subject to the provisions of subsections *b* and *c* below, the entitlement to benefits accorded to the spouse in 6.2.1, 6.2.2, 6.2.3 and 6.2.4 shall terminate as a result of a legal separation, a divorce, a marriage annulment or a termination of the conjugal relationship.

(b) The legally separated spouse shall retain his entitlement to benefits pursuant to 6.2.3a *i*.

(c) For benefits pursuant to 6.2.4, if there has been no division of benefits accrued by the member under the plan following a legal separation, a divorce, a marriage annulment or a termination of the conjugal relationship, the member may notify the committee in writing to pay the survivor benefit to his legally separated spouse or to his former spouse despite a legal separation, a divorce, a marriage annulment or a termination of the conjugal relationship.

### 6.3 Death after retirement

**6.3.1** Subject to 6.3.2, on the death of a pensioner, his spouse shall be paid a lifetime pension equal to 50 % of the pension established according to provisions of By-law no. 83 before application of Sections 38 and following, or according to provisions of Part I of By-law no. 278, or according to provisions of Part I of By-law no. 534, before application of 4.4, or according to provisions of Part I of By-law no. 582 or of By-law no. 653, before application of 14.1, or before application of 14.1 according to the provisions of Part I of By-law no. 679, of Part I of By-law no. 676 or Part I of the plan.

The reduction set out in Section 7 of By-law no. 83 or in Section 4.3 of By-law no. 278, of By-law no. 534, of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, shall apply as soon as a survivor benefit is payable to the spouse under the Québec Pension Plan Act and the pension set out under 4.1A and 4.6 does not apply or, as the case may be, ceases to apply.

**6.3.2** On the death of a pensioner whose retirement commenced after December 31, 1989, if the spouse has not renounced the right to a 60 % pension under 4.4 of By-law no. 534 or 14.1 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, the spouse shall be paid a lifetime pension equal to 60 % of the pension paid to the pensioner in accordance with Part I of By-law no. 534 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, provided the pension had been adjusted on an actuarial equivalence basis according to 4.4 of

By-law no. 534 or according to 14.1 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, to provide the spouse with a 60 % pension.

If the pension established according to the preceding provisions has not been reduced in compliance with 4.3, the reduction, if any, shall apply on the 1st day of the month immediately following the date of the pensioner's 65th birthday, and the pension set out under 4.1A and 4.6 ceases to apply at this same date.

**6.3.3 (a)** Subject to subsection *b* below, the entitlement to benefits pursuant to 6.3.1 and 6.3.2 shall disappear upon a legal separation, a divorce, a marriage annulment or a termination of the conjugal relationship.

*(b)* In the case of the benefits pursuant to 6.3.1 and 6.3.2, if there has been no division of benefits accrued by the member under the plan following a legal separation, a divorce, a marriage annulment or a termination of the conjugal relationship, the pensioner may notify the committee in writing to pay the survivor benefit to the spouse who is legally separated or to the former spouse, despite such legal separation, divorce, marriage annulment or termination of the conjugal relationship.

*(c)* In the case of a pensioner who was receiving a pension on December 31, 1989, subsections *a* and *b* of this Section shall apply only in the case of a divorce, a marriage annulment or termination of the conjugal relationship.

**6.3.4** Subject to the provisions of 6.3.3*b*, if a pensioner who did not have a spouse on his retirement date dies without a spouse, the survivor benefit pursuant to 6.3.1 shall be paid to the children.

**6.3.5** If a pensioner who had a spouse on his retirement date dies without a spouse, the survivor benefit pursuant to 6.3.1 and 6.3.2 shall be paid to the children.

#### **6.4** Death of surviving spouse

If the surviving spouse of a member or the surviving spouse of a pensioner dies, the survivor benefit that was being paid to the spouse shall continue to be paid to the children.

**6.5** Upon termination of the pension payable pursuant to By-law no. 83, By-law no. 278, By-law no. 534, Sections 6.3.1, 6.3.2, 6.3.3, 6.3.4, 6.3.5 and 6.4 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, or when no pension is payable, any excess of the contributions paid by the member pursuant to By-law no. 83, Part I of By-law

no. 278, Part I of By-law no. 534, Part I of By-law 582, Part I of By-law no. 653, Part I of By-law no. 676, Part I of By-law no. 679 or Part I of the plan plus interest over the sum of the pensions already paid shall be paid to the estate. For the purpose of this subsection, the benefits paid pursuant to Sections 38 and following of By-law no. 83, Part II of By-law no. 278, Part II of By-law no. 534, Part II of By-law no. 582, Part II of By-law no. 653, Part II of By-law no. 676, Part II of By-law no. 679 or Part II of the plan and Part III of By-law no. 676, Part III of By-law no. 679 or Part III of the plan are not to be considered.

### **SECTION 7** **TERMINATION BENEFITS**

**7.1** Any member with at least 2 years of credited service or continuous service who terminates employment with the employer before his normal retirement date shall not be entitled to a refund of his contributions for the years of contributory service after December 31, 1989. Instead, the member shall receive a deferred retirement benefit payable at the normal retirement date, but for an amount equal to the benefit accrued at the termination date, calculated pursuant to 4.1*c*, 4.1*d*, 4.1A, 4.3*b*, 4.4, 4.5 and 4.6.

**7.2** A member who leaves the employer without fulfilling the above requirements shall receive a cash payment equal to his contributions for the years of contributory service after December 31, 1989, plus interest.

**7.3** Any member who terminates employment with the employer after age 45 but before the normal retirement date shall not be entitled to a refund of his contributions paid for the years of contributory service prior to January 1, 1990, if he has at least 10 years of credited or continuous service. Instead, he shall receive a deferred retirement benefit payable at the date and under the conditions of normal retirement for an amount equal to the retirement benefit accrued at the termination date, pursuant to 4.1*a*, 4.1*b*, 4.2 and 4.3*a*. However, in the case of a female member who was an employee on December 31, 1979 and who is entitled to a deferred retirement benefit as of her normal retirement date, the portion of the deferred retirement benefit for the years of contributory service after December 31, 1965 but prior to January 1, 1980 shall be adjusted on an actuarial equivalence basis for the deferral of benefit payments from the member's 60th to her 65th birthday.

Notwithstanding the above, the amount of the deferred retirement benefit shall be at least equal to the retirement benefit whose present value is equal to the contributions in respect of the years of contributory service prior to January 1, 1990, plus interest.

**7.4** A member who terminates his employment without meeting the age and service conditions described in 7.3 shall receive a cash payment equal to his contributions for the years of contributory service prior to January 1, 1990, with interest.

**7.5** When a member referred to in 2.3 is entitled to recall rights following his termination of employment, he must leave his employee contributions, if any, in the pension fund for a maximum of 24 months, and there shall be no interruption of the years of continuous service. If the member is not rehired within a maximum period of 24 months, the years of continuous service shall be considered to have terminated at the end of this period.

**7.6** The provisions in respect of retirement at the request of the employer and postponed retirement shall not apply to deferred retirement benefits. The provisions in respect of voluntary retirement, with the exception of the provisions of 5.2*c*, and early retirement at the request of the member shall apply to deferred pensions.

From January 1, 1997 to December 31, 2000 and from January 1, 1997 to December 31, 2003 for members concerned, the provisions in respect of voluntary retirement pursuant to the 3rd paragraph of 5.2*a* and those in respect of early retirement at the request of the member pursuant to 5.4*d* shall apply to deferred pensions if the two following requirements are met:

- i. termination of employment happens during this period;
- ii. one of the requirements set out in sub-paragraph *i* or *ii* of the 3rd paragraph of 5.2*a* is fulfilled during this period.

**7.7** The provisions with respect to survivor benefits payable to the spouse, failing which, to the children, shall apply to a deferred retirement benefit when a former member dies after one of the following dates:

- (a) the date on which he would have been entitled to an early retirement at the request of the member according to the provisions of 5.4*c*, 5.4*d* and 5.4*e*;
- (b) the date on which he would have been entitled to a voluntary retirement;
- (c) the normal retirement date

and for the purposes of death benefits, spousal status shall be established on the day preceding the death of the former member.

**7.8** When on the death of a former member no retirement benefit is payable pursuant to 7.7 above, his contributions for years of contributory service prior to January 1, 1990, plus interest, shall be payable in a single lump sum to his estate, except for the years of contributory service prior to January 1, 1966 if these have already been refunded. On the other hand, the present value of the deferred retirement benefit at the termination of employment date for the years of credited service after December 31, 1989 shall be payable in a single lump sum to the spouse or, if there is no spouse, to the estate.

**7.9** Any member who is more than 10 years from normal retirement age on the date of termination of employment with the employer, if such date is after December 31, 1989, shall be entitled, according to the provisions of the Supplemental Pension Plans Act, to transfer the present value of the deferred retirement benefit pursuant to 7.1 and 7.3 to another pension plan regulated by the Supplemental Pension Plans Act or defined by the regulations adopted by the Government of Québec pursuant to such Act.

The member or former member may make an election as to his available options within the following periods:

- (a) during the 180-day period following his termination of employment;
- (b) subsequently, every 5 years, within 180 days following the date of anniversary of his termination of employment date but, at the latest, by the date provided for in *c*;
- (c) within 180 days following the date 10 years prior to his normal retirement age.

In the cases provided for in *b* and *c*, a new present value of the deferred retirement benefit shall be determined at each 5th anniversary of the termination of employment date, but at the latest, on the former member's 55th birthday.

Notwithstanding any disposition to the contrary, a former participant with a physical or mental disability may exercise his right to transfer at all times before age 55 if his life expectancy is reduced to a period inferior to that remaining before exercising his right to a transfer. A medical certificate must be obtained.

**7.10** The provisions of 7.9 above shall not apply to retirement at the request of the employer, even if the member is under age 55.

**7.11** Any amount that the member or former member is entitled to transfer under 7.9, that is less than 10 % of the year's maximum pensionable earnings for the year in which he has this right of transfer, shall be transferred by the committee to another pension plan as defined by the regulations adopted by the Government of Québec pursuant to the Supplemental Pension Plans Act and chosen by the member or former member or, if not available, by the committee. This measure does not apply in the event of dismissal if the member did not exercise his entitlement to transfer.

However, the committee shall not transfer such amount if the amount has been used to provide a retirement benefit already in the course of payment.

**7.12** Any amount transferred to any registered plan under this Section shall be subject to the Income Tax Act and to any regulations adopted by the Government of Canada pursuant to that Act.

## **SECTION 8** **TRANSFER OF BENEFITS BETWEEN SPOUSES**

**8.1** In the event of a legal separation, a divorce or marriage annulment, the benefits accrued to a member, former member or pensioner under the plan shall, upon application in writing to the committee, be divided between the member and his spouse to the extent provided for in the Civil Code of Québec or by a court order.

Where the court awards to the spouse of a member, former member or pensioner, as payment for a compensatory allowance, the benefits accrued to such member, former member or pensioner under the plan, the benefits shall, upon application in writing to the committee, be transferred to the spouse to the extent provided for by the court order.

**8.2** In the event of the cessation of the conjugal relationship between a spouse and a member, former member or pensioner, within the meaning of 1.24*b*, the member, former member or pensioner and spouse may, within 6 months, agree in writing to a partition of the accrued benefits of the member, former member or pensioner under the plan, in accordance with the provisions of the Supplemental Pension Plans Act.

**8.3** Upon presentation of an application for a legal separation, a divorce, a marriage annulment or a payment of a compensatory allowance, or in the event of the cessation of a conjugal relationship, a member, former member or pensioner and his spouse shall be entitled, upon application in writing to the committee, to obtain a statement of the accrued benefits of the member, former

member or pensioner under the plan and of the present value thereof as at the date of the institution of the action. Such application shall also contain the following documents and information or any other documents or information prescribed by the regulations adopted by the Government of Québec pursuant to the Supplemental Pension Plans Act:

(a) the name and address of the member, former member or pensioner and his spouse;

(b) in the case of married spouses, a marriage certificate, a copy of the application for a legal separation, a divorce, a marriage annulment or a payment of a compensatory allowance, as well as the date of such application;

(c) in the case of unmarried spouses, a joint declaration stating the dates on which their conjugal relationship began and ended and, if they have lived in a conjugal relationship for more than 1 year but less than 3 years, proof of one of the events set out in 1.29*b*.

The committee shall provide the applicant and his spouse with such statement within the periods and with the information as set out in the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto.

**8.4** Any application for the partition or transfer of benefits of the member, former member or pensioner made in writing to the committee shall be accompanied by a copy of the following documents, if applicable, and any other documents prescribed by the regulations adopted by the Government of Québec pursuant to the Supplemental Pension Plans Act:

(a) the court order for the legal separation from divorce, marriage annulment or payment of a compensatory allowance and, where applicable, the agreement entered into between the married spouses in respect of the partition or transfer of the benefits of the member, former member or pensioner;

(b) any other court order related to the partition or transfer of the benefits of the member, former member or pensioner;

(c) the divorce certificate and, in the case of another court order pursuant to *a* or *b* above, the non-appeal certificate;

(d) in the case of unmarried spouses, the agreement between them with respect to the partition of benefits of the member, former member or pensioner.

**8.5** Unless it is a joint application for partition or transfer of benefits, the Committee shall provide the member, former member or pensioner with a written notice informing him of such application and the present value of the benefits claimed by his spouse.

The committee may not proceed with the execution of the partition or transfer until 60 days have elapsed since such notice is sent to the member, former member or pensioner. Moreover, the committee may not proceed if it is notified that the spouse of the member, former member or pensioner has duly waived his rights to benefits or that the member, former member or pensioner has initiated a legal action in opposition to the application for partition or transfer.

**8.6** The value of the accrued benefits of the member, former member or pensioner shall be determined in accordance with the provisions of the regulations adopted by the Government of Québec pursuant to the Supplemental Pension Plans Act.

**8.7** Unless it has been notified of the spouse's waiver of or a judicial opposition to the partition or transfer of the benefits of the member, former member or pensioner, the committee shall, within 120 days of the expiry of the period provided for in the second paragraph of 8.5, transfer any amount to which the spouse is entitled as a result of such partition or transfer into a pension plan, as defined by the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto.

When the benefits to which the spouse is entitled as a result of the partition or transfer are a refund to which the member would have been entitled at the date of institution of the action, the committee shall pay the spouse the amount corresponding to such benefits or transfer same into a pension plan as defined by the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto.

**8.8** The procedure provided for in 8.5 and 8.7 shall be subject to the provisions of any regulations adopted pursuant to the Supplemental Pension Plans Act, and any provisions of such regulations adopted by the Government of Québec amending such procedure shall form part of and amend this Section.

**8.9** Subject to the provisions of the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto, the benefits allocated to the spouse following the partition of the benefits of the member, former member or pensioner or as payment of a compensatory allowance may be used solely to purchase a life annuity, and shall be transferred to another plan.

**8.10** Execution of the partition or transfer shall reduce the benefits of the member, former member or pensioner pursuant to the provisions of the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto.

## **SECTION 9** CALCULATION OF INTEREST

**9.1** Employee contributions shall bear interest as of the date they are paid into the pension fund, until the date of payment thereof.

**9.2** In the case of a member or former member who avails himself of the provisions of 7.9, the employee contributions shall bear interest until the date used to determine the present value of the deferred retirement benefit. Subsequently, the present value of the deferred retirement benefit shall bear interest for the period between the date on which such value was established and the date of transfer at a rate determined according to the actuarial assumptions and methods filed with the Régie des rentes du Québec, in accordance with the provisions of the Supplemental Pension Plans Act.

**9.3** Excess contributions, if any, shall bear interest as of the date of their calculation pursuant to 3.5*b* and until such time as they are refunded, transferred to another plan, or used to provide an additional benefit.

**9.4** No interest shall be credited on employee contributions after the date on which the member or former member starts to receive a retirement benefit or after the date of death of the member or former member.

**9.5** Employee contributions shall bear interest starting only on January 1, 1966.

**9.6** As of January 1, 1990, interest shall be determined as follows:

(a) for the first 6 months of a year, the interest shall correspond to the average of the rates in 1.19 for the 6-months ended October 31st of the previous year;

(b) for the last 6 months of a year, the interest shall correspond to the average of the rates in 1.19 for the 6-months ended April 30th of the same year.

## **SECTION 10** REDEMPTION OF YEARS OF CONTRIBUTORY SERVICE

**10.1** A member who:

(a) starts to receive benefits under a long-term disability plan of the employer after January 6, 1982;

(b) receives an indemnity from the “Commission de la santé et de la sécurité du travail” as a result of a preventive leave under the Act Respecting Occupational Health and Safety, R.S.Q., c. S-2.1, or an occupational accident under the Act Respecting Industrial Accidents and Occupational Diseases, R.S.Q., c. A-3.001 and who did not avail himself, after December 31, 1989, of the provisions set out in 3.6*b ii*;

(c) avails himself of unpaid leave under the parental benefits plan and who did not avail himself of the provisions set out in 3.6*d ii 2*;

(d) avails himself of an unpaid leave that an employer must grant under any applicable legislation

and who returns to work before his normal retirement date, may have all or part of the period of temporary leave of absence counted as a year of contributory service, provided he pays the employee contributions, plus interest, subject to the following terms and conditions:

i. the contributions are calculated on the basis of the earnings rate appearing on his employer’s payroll during the temporary leave of absence, the year’s maximum pensionable earnings, the basic exemption and the rate of contribution in effect during the period of temporary leave of absence;

ii. the member avails himself of this option and selects his method of refund pursuant to 10.4.

**10.2** If a member elects to have only part of his period of temporary leave of absence counted as a year of contributory service, the years of contributory service thus credited shall be presumed to be those just prior to his return to work.

**10.3** A member on temporary leave of absence as a result of his election to the Québec National Assembly or the House of Commons, who returns to work before his normal retirement date, may have all or part of his years as elected representative counted as years of contributory service, provided he pays the employee contributions, plus interest, in accordance with the terms and conditions as set out in 10.1 and 10.2. This provision shall not apply if for this period of leave of absence the member is entitled to a pension under a pension plan for the members of the Québec National Assembly or of the House of Commons.

**10.4** A member can avail himself of the option provided for in 10.1 and 11.1 one time only, and do so within 180 days following his return to work or rehiring. The refund may be made:

(a) in a single lump sum payment within 90 days following the exercise of the option provided the payment is made before the earlier of the retirement date and the normal retirement date;

or

(b) through earnings deductions at each pay period of which the amount, plus the interest, shall be established by Hydro-Québec; however, the full refund can neither be done over a period exceeding 5 years, starting on the date the option is exercised nor extend beyond the earlier of the retirement date and the normal retirement date;

or

(c) through annual payments of which the amount, plus the interest, shall be established by Hydro-Québec; however, the full refund shall not exceed 5 years of contributory service, as of the date the option is exercised nor extend beyond the earlier of the retirement date and the normal retirement date.

Interest shall accumulate from the date contributions are due to be made into the pension fund; the 180-day period provided for exercising said option and the terms of payment described above shall not in any way delay or cancel the charging of interest. Should the member fail to make a payment, accumulated interest shall be added to the balance of the redemption.

Once each year, the member may make a lump sum payment to reduce or eliminate the balance of contributions to be recovered.

The member may decide to terminate his redemption at any time by submitting a written notice to the employer. This decision shall be irrevocable. The years of contributory service shall then be established in relation to the refunds paid as at the date of termination of the redemption.

**10.5 (a)** A member who avails himself of the provisions set out in 3.6*d i* and whose temporary leave of absence lasts more than one pay period must advise the employer in writing at least 30 days before the beginning of his temporary leave of absence.

(b) A member shall receive from the employer a statement showing the number of payments he must make, the amount of each payment and the date at which each of these payments is due. Such payments shall be made as follows:

i. by cheque, if the member does not receive any earnings during the pay period in question or if the earnings paid are not sufficient to cover the contributions due; or

ii. by deductions at source each pay period, in other cases.

(c) Any unpaid contribution at the due date shall be increased by the interest accumulated until the balance is paid. The member may pay the balance of unpaid payments, plus accumulated interest, at the end of his temporary leave of absence, provided the date of full payment is no later than 90 days after the end of said temporary leave of absence and does not extend beyond the earlier of the retirement date and the normal retirement date.

(d) The member may decide to terminate his redemption at any time by submitting a written notice to the employer. This decision shall be irrevocable. The years of contributory service shall then be established in relation to the payments made as at the date of termination of the redemption.

**10.6** A member who avails himself of the provisions set out in 3.6*d i* 1 and whose temporary leave of absence is expected to last less than 10 days per pay period and not extend beyond subsequent pay periods, must advise the employer in writing before the beginning of said leave of absence or within 180 days of his return.

The contribution due shall be deducted from the member's earnings provided the earnings paid are greater than or equal to the contribution due. If such is not the case, the member may make his payment by cheque. No interest is chargeable if the date at which the member's notice is received makes it possible to pay the contribution through a deduction at source or a payment by cheque during the pay period the temporary leave of absence is taken. In all other cases, the contribution due shall be deducted from the member's earnings at a subsequent pay period and this contribution shall be increased by the interest due from the date said contribution was due to be made into the pension fund.

A member who does not avail himself of the provisions set out hereinabove cannot avail himself of the provisions of 10.9.

**10.7** A member who avails himself of the provisions set out in 3.6*b ii* must advise the employer in writing, if applicable, as soon as he knows the date of his eligibility for the payment of compensation by the "Commission de la santé et de la sécurité au travail".

The provisions as described in 10.5*b i*, in 10.5*c* and 10.5*d* apply to such member.

**10.8** A member who avails himself of the provisions set out in 3.6*d ii* 2 must advise the employer in writing at least 15 days prior to the beginning of his temporary leave of absence.

The provisions as described in 10.5*b i*, in 10.5*c* and in 10.5*d* apply to such member.

**10.9** A member who did not avail himself of the periodic payment option pursuant to 3.6*d i* and who returns to work or to a full-time schedule before his normal retirement date may avail himself of the provisions set out in 10.4 for the redemption of the years of contributory service which correspond to these temporary leaves of absence. However, only a temporary leave of absence or part of a temporary leave of absence taken between January 1, 1997 and December 31, 2000 and between January 1, 1997 and December 31, 2003 for a member concerned may be redeemed. The member must exercise his redemption option no later than on the earlier of the following two dates, that is:

i. within 180 days following his return to work or to a full-time schedule; or

10. June 30, 2001 or June 30, 2004 for a member concerned.

**10.10** The provisions of this Section shall be subject to the Income Tax Act and any regulations adopted by the Government of Canada pursuant thereto.

**10.11** Temporary Plan for the Redemption of Non-Contributory Leaves of Absence

**10.11.1** Any member at the date this By-law comes into force shall be considered to be an eligible individual for the Temporary Plan for the Redemption of Non-Contributory Leaves of Absence.

**10.11.2** Leaves of absence eligible for the Temporary Plan for the Redemption of Non-Contributory Leaves of Absence must correspond to years of service with the employer or a subsidiary or to years during which the individual has fulfilled a function with one of the preceding. Leaves of absence shall be eligible according to the following priority:

(a) an unpaid leave under the parental benefits plan;

(b) a period of service prior to membership in the Plan and during which the individual had the status of a temporary employee and would have contributed to the Plan had it not been for his status;



(c) any other temporary unpaid leave of absence.

A maximum of 2 years is applicable for each of *a*, *b* and *c* above, subject to 10.11.5.

Notwithstanding the foregoing, unpaid leaves of absence which are unauthorized or owing to a strike or a suspension and leaves of absence during which an individual is entitled to recall rights following his termination of employment and to whom provisions in 7.5 apply shall not be eligible for the Temporary Plan for the Redemption of Non-Contributory Leaves of Absence.

**10.11.3** Eligible individual may have all or a part of the period of leave of absence eligible for the Temporary Plan for the Redemption of Non-Contributory Leaves of Absence counted as a year of contributory service. Terms and conditions set out in 10.2 are applicable. The required employee contribution provided for in 10.11.4 must be calculated and made according to the following terms and conditions:

(a) if the required employee contribution corresponds to the employee and employer contributions, if any, plus interest, it is based on the earnings rate shown on the employer's payroll during the eligible leave of absence, the year's maximum pensionable earnings, the basic exemption and the rate of contribution in effect during the eligible leave of absence;

(b) in other cases, the required employee contribution is based on the earnings rate shown on the employer's payroll at the date he avails himself of the option and the current service cost for the member and based on the actuarial valuation report prepared by the actuary and filed with the Régie des rentes du Québec, applicable at the date the member avails himself of the option;

(c) the eligible individual avails himself of the option and selects a method of refund pursuant to the provisions set out in 10.4, except as regards the 180-day time limit, and in accordance with the time limit set out in the Temporary Plan for the Redemption of Non-Contributory Leaves of Absence. The refund must be made while the eligible individual is in continuous service. Notwithstanding the foregoing, for eligible members who are retired at the date they avail themselves of the option, the refund must be made in a single lump sum payment within 90 days following the exercise of the option.

**10.11.4** Required employee contributions are as follows:

(a) for an eligible leave of absence provided for in 10.11.2a and 10.11.2b, an amount corresponding to the employee contributions, plus interest;

(b) for an eligible leave of absence provided for in 10.11.2c, the contribution provided for in 3.6, 10.1, 10.3 or 10.9, as the case may be, plus interest;

(c) for an eligible leave of absence provided for in 10.11.2c and for which the contribution is not provided for in 3.6, 10.1, 10.3 or 10.9, the required employee contribution is based on the earnings rate shown on the employer's payroll at the date the member avails himself of the option and the current service cost for the member and based on the actuarial valuation report prepared by the actuary and filed with the Régie des rentes du Québec, applicable at the date the member avails himself of the option.

Notwithstanding *c* hereinabove, for union activities and leaves of absence eligible under the Programme de bourses universitaires d'Hydro-Québec, the required employee contribution corresponds to the employee contributions, plus interest.

**10.11.5** Any unfunded actuarial liabilities resulting from the Temporary Plan for the Redemption of Non-Contributory Leaves of Absence in excess of the amounts paid by the eligible individuals, cannot exceed \$50,000,000 at the date this By-law comes into force.

To respect the cumulative limit set out in the preceding paragraph, eligible individuals may redeem eligible leaves of absence, up to the above-mentioned limit, according to the priority set out in 10.11.2.

## SECTION 11 REHIRING

**11.1** Any member who has received a refund of contributions or who would have received such a refund had it not been for the partial or total reduction in employee contributions resulting from 3.4A pursuant to Section 7 of the plan, of By-law no. 679, of By-law no. 676, of By-law no. 653, of By-law no. 582, of By-law no. 534, of By-law no. 278 or to Section 18 of By-law no. 83 may, if he is rehired, and subject to the provisions of the Income Tax Act and of any regulations adopted by the Government of Canada pursuant thereto, have a portion or all of the years of contributory service prior to his termination of employment counted, provided he returns the amount required, according to the terms and conditions set out in 10.4. The amount required equals the amount reimbursed plus interest for the period elapsed between the date of the refund and the date of the first payment for the redemption, multiplied by the number of contributory years that the member wishes to have counted divided by the number of contributory years preceding his termination of employment. This provision shall not apply to the values of the retirement

benefits transferred under the provisions of Section 7 or refunded pursuant to 27.7, except in the case of reinstatement following firing, if the pension amounts transferred or refunded, accrued with interest, are paid into the pension fund.

**11.2** Any person who receives a retirement benefit under the plan, By-law no. 679, By-law no. 676, By-law no. 653, By-law no. 582, By-law no. 534, By-law no. 278 or By-law no. 83 shall cease to receive the retirement benefit if he is rehired as a member prior to his normal retirement date. However, he shall retain all the years of contributory service prior to his retirement date for which he has not received a refund of contributions under the provisions of Section 7.4 of the plan, of By-law no. 679, of By-law no. 676, of By-law no. 653 or of By-law no. 582, Section 7.5 of By-law no. 534, Section 7 of By-law no. 278 or Section 18 of By-law no. 83.

Any person who receives a retirement benefit under the plan, By-law no. 679, By-law no. 676, By-law no. 653, By-law no. 582, By-law no. 534, By-law no. 278 or under By-law no. 83 shall cease to receive the retirement benefit if he is rehired as a member after his normal retirement date but before December 1 of the year in which he reaches the age limit provided for in applicable legislation. Such retirement benefit shall then be postponed pursuant to 5.5 and, where applicable, Section 19.

**11.3** Any person who is entitled to a deferred retirement benefit under the plan, By-law no. 679, By-law no. 676, By-law no. 653, By-law no. 582, By-law no. 534, By-law no. 278 or By-law no. 83 shall lose his right to such deferred retirement benefit if he is rehired as a member before his normal retirement date. However, he shall retain all the years of contributory service prior to his termination date for which he has not received a refund of contributions under the provisions of Section 7.4 of the plan, of By-law no. 679, of By-law no. 676, of By-law no. 653 or of By-law no. 582, Section 7.5 of By-law no. 534, Section 7 of By-law no. 278 or Section 18 of By-law no. 83.

**11.4** Any member who has been retired pursuant to 5.3a *ii* 2 and who before reaching his 60th birthday becomes capable of carrying out the functions equivalent to those he held prior to his retirement, may be rehired by the employer. If he refuses the position offered him, the retirement benefit he receives shall be replaced by a deferred retirement benefit pursuant to Section 7, even if he does not satisfy the conditions pursuant to 7.3.

**11.5** When the member has had a portion of the period preceding his termination of employment counted

as a year of contributory service, the recognized years of contributory service correspond to those closest to his termination of employment for which the remitted contributions were paid.

## SECTION 12 MAXIMUM BENEFITS

### 12.1 From the normal retirement date

**12.1.1** The annual pension payable starting from the normal retirement date credited to the member for years of contributory service after December 31, 1991 shall be subject to the limit described in 12.1.2.

**12.1.2** The annual pension established in 12.1.1 shall be limited to the defined benefit limit established on the date of event, multiplied by the number of years of contributory service after December 31, 1991.

**12.1.3** The limit obtained in 12.1.2 shall be reduced by 0,25 % per month, if applicable, for each month between the retirement date and the 1st day of the month coinciding with or immediately following the earliest of these dates:

(a) the date on which the member would have reached his 60<sup>th</sup> birthday;

(b) the date on which the member would have completed 30 years of continuous service;

(c) the date on which the years of continuous service plus the member's age would have totaled 80.

### 12.2 Before the normal retirement date

**12.2.1** The annual pension payable from the retirement date up to the normal retirement date credited to the member for the years of contributory service after December 31, 1991 shall be subject to the lower of the limits described in 12.2.2 and 12.2.3.

**12.2.2** The first limit referred to in 12.2.1 shall be established on the date of event and shall correspond to the sum of the following amounts:

(a) the defined benefit limit, multiplied by the number of years of contributory service after December 31, 1991;

(b) 25 % of the average of the year's maximum pensionable earnings of the current year and of the previous 2 years, multiplied by the ratio expressed by the number of years of contributory service after December 31, 1991 over 35; this ratio shall not exceed 1.

**12.2.3** The second limit referred to in 12.2.1 shall be established on the date of event and shall correspond to the sum of the following amounts:

- (a) the annual pension obtained in 12.1;
- (b) the sum of:
  - i. the maximum annual pension payable under the Old Age Security Act;
  - ii. the maximum annual pension that would be payable to the member under the Québec Pension Plan Act if he were 65 years of age, multiplied by the ratio of his three-year average compensation to the corresponding average year's maximum pensionable earnings, subject to a maximum of 1.

This amount is reduced by 0,25 % per month, as applicable, for each month between the retirement date and the date of the member's 60th birthday, and multiplied by the ratio representing the member's number of years of continuous service over 10; this ratio shall not exceed 1.

**12.3** The application of the provisions of 12.1 and 12.2 shall take into account, as the case may be, any pension resulting from the surplus distributed at the time the plan is wound up.

**12.4** The application of the provisions of 12.1 and 12.2 shall not take into account, as the case may be, any benefits transferred to the spouse under Section 8 and any lump sum payments made pursuant to 5.6.

**12.5** The provisions of 12.1 and 12.2 shall not apply to the part of the annual pension provided from excess contributions determined according to the provisions of 3.5.

**12.6** The reductions provided for in 12.1.3 and 12.2.3*b* shall not apply in the case of pension payable for total and permanent disability under 5.3*a ii 2*.

**12.7** The date of event for the purposes of 12.1 and 12.2 shall correspond to the date pension benefits become payable, except under the following conditions:

- (a) in the case of postponed retirement, the normal retirement date shall be used;
- (b) in the case of termination of employment, the date of termination of employment shall be used;
- (c) in the case of dissolution of the plan, the date on which the plan is dissolved shall be used;

(d) in the case of legal separation, divorce or marriage annulment of a member, the date of the application for legal separation, divorce or marriage annulment shall be used;

(e) in the case of cessation of a conjugal relationship between a member and his spouse as defined in 1.29*b*, the date on which the conjugal relationship ceased shall be used.

(f) in the case of progressive retirement, the benefit payment date as established under 5.6 shall be used.

**12.8** All pension benefits provided under the plan shall be subject to the limits imposed by the Income Tax Act and by any regulations adopted by the Government of Canada pursuant to that Act regarding pension adjustments.

**12.9** The annual pension established in the first paragraph of 18.2 shall be subject to the limits in 12.1 and 12.2, determined using the years of continuous service rather than the years of contributory service.

## SECTION 13 INDEXATION

**13.1** On January 1 of each year, the amount of the retirement and survivor benefits being paid under the plan, By-law no. 679, By-law no. 676, By-law no. 582, By-law no. 534, By-law no. 278, By-law no. 83 and the supplemental plans shall be updated to reflect the change in the pension index, in the following manner:

(a) The amount of the retirement or survivor benefit expressed as an annual amount and paid as at December 31st of the preceding year shall be multiplied by the greater of:

- i. the pension index for the year in question, reduced by 3 %;
- ii. the pension index for the year in question, subject to a maximum of 102 %.

Any retirement or survivor benefit, the payment of which has begun during the year, shall be updated on the following January 1st and prorated according to the number of months that have elapsed since payment of the benefit began, with the exception of a survivor benefit paid to the spouse or children of a deceased pensioner, which benefit shall be indexed for the entire year in which it began to be paid.

In the event that a pensioner dies in the year during which he began to receive his retirement benefit, the

survivor benefit paid to the spouse or children shall be updated on the following January 1st and prorated according to the number of months that have elapsed since his retirement date.

(b) If the method of calculation of the consumer price index for any particular year is changed, Hydro-Québec shall determine the method of calculation of the pension index for the said year.

**13.2** Retirement and survivor benefits paid under a supplemental plan shall be indexed according to this Section only when the adjustment rate provided for in the plan is higher than that provided for in the supplemental plan, and in such case, the indexing shall be based solely on the difference between those adjustment rates.

**13.3** Indexation of retirement and survivor benefits under supplemental plans, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan as provided for under this Section shall not be paid to the pensioner, his spouse or his children where the spouse has not waived the right to the 60 % survivor benefit, which indexation shall be considered in the actuarial equivalence provided for in 4.4 of By-law no. 534 or in 14.1 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan.

**13.4** Indexation of deferred retirement benefits shall apply in the manner provided for in 13.1a, as of January 1st of the year following the date on which they start to be paid.

**13.5** Any retirement benefit not in payment on the normal retirement date or after such date shall also be updated pursuant to 13.1.

## **SECTION 14** OPTIONAL FORMS OF PENSION

**14.1** Prior to the date on which pension payments begin, the employee's spouse, if any, may waive the death benefit provided for in 6.3.2 by so notifying the Committee in writing. This waiver may be revoked by notifying the Committee in writing within the period provided for above.

If the employee's spouse, if any, has not waived the benefit provided for in 6.3.2, the annual pension calculated in 4.1, 4.1A, 4.2, 4.3, 4.4, 4.5 and 4.6 increased, where applicable, by the pension benefit provided for in 5.2c, shall be adjusted on an actuarial equivalence basis with the normal pension provided for in 6.3.1, to pay the spouse a 60 % pension.

Spousal status, for the purposes of application of the above provisions shall be established on the day preceding the date on which the member's retirement benefit begins.

**14.2** A member, a former member or a spouse who is entitled to a pension from the plan and who is 10 years or less away from the normal retirement age may elect to replace such pension, in whole or in part, with a temporary pension, the amount(s) of which must be set by him prior to payment commencement, subject to the limits and conditions established under applicable legislation. Payment of such pension shall cease no later than the last day of the month following the month in which such member, former member or spouse attains age 65.

The choice made by a member, a former member or a spouse as per 14.2 shall be forwarded in writing to the committee prior to the payment date beginning.

The amount of pension resulting from the election of this option shall be the actuarial equivalent of the normal pension payable from the plan.

## **SECTION 15** ADMINISTRATION OF THE PLAN

**15.1** Administration of the plan shall be the responsibility of the Committee; however, Hydro-Québec, as trustee, shall be responsible for management of the pension fund.

### **15.2** Hydro-Québec Pension Fund

(a) The pension fund shall consist of:

i. funds from the Hydro-Québec Pension Plan, pursuant to By-law no. 679, employee, employer and equalizing contributions, as well as investment income derived therefrom;

ii. funds paid as a result of an agreement to participate in the plan, pursuant to 29;

and, from January 1, 1999:

iii. funds from the Pension plan for employees of the Compagnie d'électricité du Sud du Québec;

iv. funds from the Pension plan for employees of the Compagnie d'électricité du nord du Québec;

v. funds from the Pension plan for employees of the Compagnie électrique du Saguenay;

vi. funds from the Pension plan for employees of the Compagnie de Pouvoir du Bas St-Laurent.

(b) The Hydro-Québec Pension Fund may receive any amount transferred from a registered plan for the purpose of meeting the obligations pursuant to Sections 10, 11 and 28.

(c) All expenses related to the administration of the plan and the management of the fund shall be assumed by the pension fund.

(d) Retirement benefits granted by Montreal Light, Heat & Power Consolidated before April 15, 1944 and by Hydro-Québec after this date, under Section 17 of the By-laws of Montreal Light, Heat & Power Consolidated or the benefits payable under By-law no. 12 of Hydro-Québec, shall be paid directly from the pension fund.

(e) The payment of benefits shall be a debit to the pension fund.

### 15.3 Accounting

Separate accounts shall be kept for the premiums and contributions resulting from the application of Sections 38 and following of By-law no. 83, of Part II of By-law no. 278, of Part II of By-law no. 534, of Part II of By-law no. 582, of Part II of By-law no. 653, of Part II of By-law no. 676, of Part II of By-law no. 679 and of Part II of the plan, and for the income derived therefrom, as well as for the payment of related benefits and indexation of said benefits.

Separate accounts shall also be kept for the funds identified in sub-paragraphs *iii* to *vi* of 15.2*a* and their corresponding revenues, for the expenses defined in 15.2*c* attributable to the administration and management of Part III of By-law no. 676, of Part III of By-law no. 679 or of Part III of the plan, together with the payment of corresponding benefits.

### 15.4 Management of the pension fund

Hydro-Québec shall manage the pension fund pursuant to the provisions of the Hydro-Québec Act and the applicable provisions of the Supplemental Pension Plans Act. Specifically Hydro-Québec shall:

(a) prepare, within six months of the end of each fiscal year of the plan, a financial report containing a statement of the plan assets and liabilities as well as a statement of revenues and expenses for the fiscal year just terminated. Such report shall be audited by the individuals appointed by the Government of Québec for the auditing of the Hydro-Québec accounts under the Hydro-Québec Act;

(b) prepare a written investment policy that takes into account the characteristics of the plan, its financial liabilities, and the applicable provisions of the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto;

(c) determine on the investments to be made with the assets of the plan and ensure that these are made in accordance with the investment policy and applicable legislation;

(d) authorize the payment of amounts required to discharge the obligations pursuant to Section 28;

(e) have the actuary prepare an actuarial valuation of the plan at the latest as at the last fiscal year-end of the plan that falls within three years following the date of the latest actuarial valuation of the plan, or, where the Régie des rentes du Québec so requires, at a date set by the Régie. It shall also have such a valuation prepared at the effective date of the plan and at the effective date of any amendment to the plan which affects its funding or its solvency;

(f) have the actuary prepare a report relating to any actuarial valuation of the plan. Such report shall contain the information as prescribed by the Supplemental Pension Plans Act or any regulations adopted by the Government of Québec pursuant thereto;

(g) provide the Committee with any information it deems necessary for the sound administration of the plan, in particular the financial report provided for in *a* above, and the actuarial valuation report provided for in *f* above.

### 15.5 Hydro-Québec Pension Committee

(a) The committee shall be made up of 13 members, including seven representatives of Hydro-Québec, one independent member and five members elected by the plan members, former plan members and pensioners; three of these five members shall be selected from among the unionized employees who are plan members, one among the non-unionized employees who are plan members, and one among the pensioners or former plan members.

(b) The Committee members elected in accordance with subsection *a* shall be chosen from among the plan members who are not on unpaid temporary leave at the time their candidacies are submitted, and among pensioners and former plan members; they shall be elected in accordance with the procedures set out by the committee.

(c) The Hydro-Québec representatives on the committee and the independent member shall be appointed by Hydro-Québec. The independent member must qualify pursuant to the provisions of the Supplemental Pension Plans Act.

(d) During the annual meeting provided for in 15.6n, the plan members, former plan members and pensioners may choose to appoint additional Committee members to those already elected in accordance with *a* and *b* above. In such case, the plan members, former plan members and pensioners shall appoint a single Committee member to represent them, or the plan members shall appoint an additional Committee member and the former plan members and pensioners shall appoint another committee member.

(e) Hydro-Québec shall appoint to the committee additional representatives which number will correspond to the number of committee members appointed by the plan members, former plan members and pensioners pursuant to *d* above. The term of office of such committee members shall be one year.

(f) The committee shall elect its chairman from among the Committee members appointed by Hydro-Québec. The Committee shall designate a secretary, who does not have to be a committee member.

(g) The committee members in office on January 1, 1990 shall remain in office until they are replaced by members elected or appointed pursuant to this Section.

(h) The term of office of committee members representing plan members, former plan members and pensioners shall be 3 years, not to exceed 4 years, with the exception of those elected at the time of the annual meeting, whose term shall not exceed one year. A committee member whose term has expired shall remain in office until he is reappointed or replaced. Any new Committee member shall take office as at the first meeting following his election or appointment.

(i) Subject to *e* above, Hydro-Québec representatives on the committee shall remain in office until such time as their successors are appointed.

(j) In the event of any vacancy on the committee, the members who remain, if they represent a quorum, may continue to exercise the powers and rights of the committee until such time as a replacement is appointed or elected.

(k) The chairman shall preside over the meetings of the committee, ensure that its decisions are executed, and sign the appropriate documents.

(l) The secretary shall write up the minutes of the committee meetings and shall keep them in the record book maintained for that purpose. He shall be responsible for maintaining all records and books prescribed by the committee.

(m) The quorum for the committee meetings shall be seven when the Committee consists of thirteen members, eight when the committee consists of fifteen members, and nine when the Committee consists of seventeen members, and any decision shall be made by a majority of those members present. The chairman shall have the deciding vote in the case of a tie.

(n) With the exception of the independent member, the committee members shall not be entitled to any remuneration.

### 15.6 Duties of the Committee

Subject to the provisions of 15.1 and 15.4 in respect of the role of trustee of the pension fund exercised by Hydro-Québec, the committee shall have the duties it is assigned under the Supplemental Pension Plans Act, in particular to:

(a) provide the Régie des rentes du Québec with the application for registration of the plan or its amendments, together with the information and documents provided for under the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto;

(b) inform the members when it plans to apply for the registration of an amendment to the plan, in accordance with the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto;

(c) see to the application of the provisions of the plan;

(d) interpret the provisions of the plan in the case of doubt;

(e) authorize the payment of benefits by Hydro-Québec;

(f) draw up internal rules of procedure in those areas falling within its jurisdiction and, in particular, adopt the procedure for election to the committee of representatives of the plan members, former plan members and pensioners;

(g) hold meetings at least once a month;

(h) prepare an annual report on its activities for Hydro-Québec;

(i) transmit to Hydro-Québec its recommendations for improving the administration of the plan or increasing the efficiency thereof;

(j) allow employees, plan members, former plan members, pensioners or their agents who so request, to review, during regular business hours, within 30 days following receipt of such written request, any document prescribed by the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto, under the terms and conditions established by the act and regulations;

(k) allow plan members, former plan members, pensioners or their agents who so request, to review, during regular business hours, within 30 days following receipt of such written request, any plan provision in force at any time during the period in which such person was a plan member;

(l) requests for documents or the review of documents may be made free of charge by an individual not more than once in a 12-month period. A fee may be charged for any additional request(s) by an individual within such period;

(m) provide every plan member, within 90 days of his joining the plan or of the date of registration of the plan, with a copy of the applicable provisions of the plan, as well as a description of the rights and obligations of the member. In the event of any amendment to the plan, the employer shall provide every plan member, former plan member or pensioner with such document within 90 days of the registration date of the amendment by the Régie des rentes du Québec;

(n) within six months of every fiscal year-end of the plan or within the additional period granted by the Régie des rentes du Québec, convene a meeting, as per the procedure adopted by the committee, by written notice to every member, former member, pensioner and the employer to:

i. inform them of the amendments made to the plan, of any situations in respect of conflicts of interest noted by any committee member, and of the financial status of the plan;

ii. allow the plan members, former plan members and pensioners to decide whether or not to appoint one or two member(s) to the committee, pursuant to 15.5*d*, and, where applicable, proceed with such appointment(s);

iii. report on its administration;

(o) transmit to every plan member, former plan member and pensioner with the notice of the annual meeting, a statement containing the information prescribed by the regulations adopted by the Government of Québec pursuant to the Supplemental Pension Plans Act;

(p) within 60 days of the date on which the committee is informed that a person has ceased to be a plan member, provide such person or provide any other person who is entitled to a refund or to any other benefits with a statement containing the information prescribed by the Supplemental Pension Plans Act and any regulations adopted by the Government of Québec pursuant thereto;

in addition, within 60 days of a written request to such effect, provide free of charge such statement updated to reflect the most recent data available;

in addition, within 30 days of a written request, provide free of charge the data used to determine such statement or update of same and more particularly those used to calculate the benefits to which he is entitled;

(q) within six months of each fiscal year-end, forward to the Régie des rentes du Québec an annual return with such information as prescribed by the regulations adopted by the Government of Québec pursuant to the Supplemental Pension Plans Act;

(r) forward the report pursuant to 15.4*f* to the Régie des rentes du Québec within six months of the fiscal year-end of the plan or as of the date set by the Régie;

(s) delegate all or part of its powers, or have itself represented by a third party for any particular action;

(t) within 30 days following the coming into office of a committee member appointed by the plan members, former plan members or pensioners, review the delegations of responsibilities to determine which are to be maintained and which are to be revoked.

### 15.7 Vacancy

(a) A person shall cease to be a committee member on the occurrence of one of the following:

i. his death;

ii. his termination of employment;

iii. his absence for more than six meetings of the committee in the course of one year;

iv. his resignation, or in the case of a Hydro-Québec representative or of the independent member, revocation of his mandate;

v. when he ceases to belong to the group he represents, except, where applicable, for committee members elected during the annual meeting.

(b) Any committee member may resign by giving the committee prior written notice of a minimum of 30 days.

### 15.8 Replacement

A vacancy on the committee shall be filled as follows:

(a) in the case of a Hydro-Québec representative and the independent member, the replacement shall be appointed by Hydro-Québec within 60 days of the vacancy;

(b) in the case of a representative of unionized employees, non-unionized employees or pensioners and of former plan members, the replacement shall be the defeated candidate who received the most votes at the most recent election held within the group in question, and this person shall remain in office until the end of the term of the person he replaces;

(c) in the case of a committee member appointed during the annual meeting, the committee shall appoint a plan member, former plan member or pensioner to fill the vacancy until the next annual meeting is held.

## PART II SUPPLEMENTARY PROVISIONS

### SECTION 16 DEFINITIONS

Unless the context indicates otherwise, the terms below shall have the following meaning:

**16.1** “Vested Pension”: either of the following amounts:

(a) the amount of retirement benefit payable under a supplemental pension plan assuming it is paid to the beneficiary as soon as he is entitled thereto;

(b) the amount of retirement benefit payable under the provisions of Part III of By-law no. 676, of Part III of By-law no. 679 or of Part III of the plan assuming it is paid to the beneficiary as soon as he is entitled thereto;

(c) the sum of the following amounts calculated pursuant to 4.2, 4.5 and 5.2c:

i. the amount of retirement benefit calculated pursuant to 4.1(a) and 4.1b;

ii. the amount of retirement benefit calculated pursuant to 4.1c, 4.1d, 4.1A and 4.6.

**16.2** “Total Pension”: the sum of the vested pensions.

### SECTION 17 CONTRIBUTIONS

The contributions required for the complete funding and indexation of the benefits pursuant to Sections 38 and following of By-law no. 83, Part II of By-law no. 278, Part II of By-law no. 534, Part II of By-law no. 582, Part II of By-law no. 653, Part II of By-law no. 676, Part II of By-law no. 679 and Part II of the plan shall be paid entirely by the employer.

The contributions required to the funding and indexation of benefits for retirement at the request of the employer pursuant to 5.3a *ii* 1 shall be paid entirely by the employer. However, in such a case, the unfunded actuarial liability for each such retirement, as calculated immediately prior to the retirement date, and an amount equal to this liability shall be transferred from Part I of the plan to Part II of the plan.

### SECTION 18 RETIREMENT BENEFIT GUARANTEE FORMULA

#### 18.1 Eligibility

The following persons shall be deemed eligible for a retirement benefit guarantee formula, with the exception of deferred retirement members and recipients of spousal or children’s survivor benefits pursuant to a deferred retirement benefit:

(a) a member in the employ of a subsidiary prior to January 1, 1966, whose effective date of employment is recognized by Hydro-Québec to precede this date, and who retires subsequent to December 31, 1999 pursuant to the plan and who has at least 10 years of credited service or at least 15 years of credited service in the case of a member who retires pursuant to 5.4;

(b) the spouse of a pensioner referred to in *a* or in 16.1a of By-law no. 534 or in 18.1a of By-law no. 582, of By-law no. 653, of By-law no. 676 or of By-law no. 679 who dies after December 31, 1999;

(c) the spouse of a member in the employ of a subsidiary prior to January 1, 1966, whose effective date of employment which is recognized by Hydro-Québec pre-



cedes this date, who dies while still in service after December 31, 1999 and who has at the time of death at least 10 years of credited service.

### 18.2 Calculation method

The purpose of the retirement benefit guarantee formula is to provide:

(a) the eligible member at the time of retirement with a pension at least equal to 2.00 % of five-year average earnings times the total number of years of continuous service with Hydro-Québec or a subsidiary, as of the effective date of employment as recognized by Hydro-Québec for the purposes of the plan. However, the pension payable for years of continuous service prior to January 1, 1990 shall be limited to 80 % of the five-year average earnings.

If the years of contributory service total less than 5, the five-year average earnings, for the purposes of this Section, shall be calculated pursuant to 1.15, considering, for the purposes of said Section, the years of certified service as years of contributory service and the basic pay received during these years.

If the total pension is less than the amount calculated above, the pensioner shall receive the difference.

If the spouse's right to 60 % of the deceased's retirement benefit was not waived pursuant to 4.4 of By-law no. 534 or in 14.1 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, the amount referred to in the third paragraph above shall be adjusted on an actuarial equivalence basis. If applicable, this amount shall be increased by an additional amount calculated on an actuarial equivalence basis to take into account the guaranteed pension paid for a determined period under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan and the pension, where applicable, pursuant to Section 20.

(b) the eligible spouse referred to in 18.1 with a survivor benefit equal to the greater of the following amounts:

i. 50 % of the amount referred to in the first paragraph of 18.2a;

and

ii. 50 % of the total pension.

If the pension payable to an eligible spouse under a supplemental plan, under Part III of By-law no. 676,

under Part III of By-law no. 679 or under Part III of the plan and this plan prior to the application of Part II of the plan is less than the greater of the above amounts, the eligible spouse shall receive the difference.

If the spouse's right to 60 % of the deceased's pension was not waived pursuant to 4.4 of By-law no. 534 or to 14.1 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, the eligible spouse shall receive 60 % of the amount referred to in the fourth paragraph of 18.2a.

(c) the eligible spouse referred to in 18.1c with a survivor benefit equal to the greater of the following amounts:

i. (1) 50 % of the amount referred to in paragraph 1 of 18.2a, prorated according to the total number of years of continuous service between the effective date of employment as recognized by Hydro-Québec for the purposes of the plan and December 31, 1989, over the total number of years of continuous service between said effective date of employment and the date of the member's death; plus

(2) the survivor benefit resulting from the greater of the following amounts:

(a) the present value of the amount referred to in the first paragraph of 18.2a to which the member was entitled before his death, prorated according to the total number of years of continuous service between January 1, 1990 and the date of the member's death, over the total number of years of continuous service between the effective date of employment as recognized by Hydro-Québec for the purposes of the plan and the date of his death;

and

(b) the present value of the survivor benefit payable to the spouse. This survivor benefit shall be equal to 50 % of the amount referred to in the first paragraph of 18.2a, prorated according to the total number of years of continuous service between January 1, 1990 and the date of the member's death over the total number of years of continuous service between the effective date of employment as recognized by Hydro-Québec for the purposes of the plan and the date of his death.

and

ii. (1) 50 % of the vested pension pursuant to 16.1a, 16.1b and 16.1c *i*; plus

(2) the survivor benefit equal to the greater of the following amounts:

(a) the present value of the survivor benefit payable to the spouse. This survivor benefit is equal to 50 % of the retirement benefit credited to the member as at the date of his death pursuant to 16.1c *ii*;

and

(b) the present value of the retirement benefit to which the member was entitled before his death for years of credited service after December 31, 1989.

If the survivor benefit payable to the eligible spouse under the supplemental plans, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan and the plan prior to the application of Part II of the plan is less than the greater of the amounts referred to in *i* or *ii* above, the eligible spouse shall receive the difference.

### 18.3 Terms and conditions of application

(a) If an eligible spouse receives a separation allowance following the death of an eligible employee in the service of Southern Canada Power Company, Limited, the retirement benefit guarantee formula shall apply only at the end of the number of weeks used as the basis for calculating the allowance.

If said allowance is less than the amount established pursuant to the last paragraph of 18.2c, the retirement benefit guarantee formula shall not apply during such number of years as obtained by dividing A by B below:

A amount of the separation allowance;

B annual amount of the supplement resulting from the retirement benefit guarantee.

(b) If an eligible spouse's survivor benefit under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan before the application of Part III of the plan is greater than the amount established pursuant to 18.2b *i* or 18.2c *i*, only for a limited period of time, the retirement benefit guarantee formula shall apply at the end of this limited period. In the case of an eligible spouse of a pensioner, this paragraph shall apply only if the spouse's right to 60 % of the deceased's retirement benefit has been waived.

(c) If an eligible spouse elects to receive the survivor benefit to which he is entitled under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan as a lump sum payment, said survivor benefit shall be deemed to be paid out for the period provided for in the supplementen-

tal plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan, and the retirement benefit guarantee formula shall apply as pursuant to *b* above. In the case of an eligible spouse of a pensioner, this subsection shall apply only if the spouse's right to 60 % of the deceased's retirement benefit has been waived.

(d) If under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan an eligible spouse is entitled to a refund of contributions, the retirement benefit guarantee formula shall not apply for such number of years as obtained by dividing A by B below:

A total amount of the refund of contributions;

B annual amount of the supplement resulting from the retirement benefit guarantee.

(e) For purposes of the application of 18.2b and 18.2c, any amount payable upon the death of an eligible member or pensioner under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan shall be deemed as being paid to the eligible spouse. In the case of an eligible spouse of a pensioner, this subsection applies only if the spouse's right to 60 % of the deceased's retirement benefit has been waived.

### 18.4 Spouse of a pensioner as at December 31, 1989

(a) Upon the death of a pensioner who is in receipt of a retirement benefit as at December 31, 1989, his spouse shall be entitled, for his lifetime, to a survivor benefit equal to 50 % of the retirement benefit payable to the pensioner under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan and 50 % of the supplement as calculated pursuant to 15.2a and 15.4b *i* of By-law no. 278, less the amount of survivor benefit paid to the spouse or beneficiary under the supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan.

(b) The survivor benefit calculated in *a* above shall be subject to the following terms and conditions:

i. if a pensioner with a retirement benefit guaranteed which is payable for a limited period of time under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan dies before the end of this limited period, his spouse shall be entitled to the excess, if any, between 50 % of the sum of the following amounts:

(1) the supplement pursuant to the retirement benefit guarantee formula in force as at December 31, 1989; plus

(2) the retirement benefit payable under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan if said plan or Part III of the plan does not provide for payment of a survivor benefit to the spouse;

and the retirement benefit payable under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan, until the end of the period provided for in the supplemental plan. At the end of this period, the spouse shall be entitled, until death, to the survivor benefit calculated in *a* above.

ii. if the eligible spouse elects to receive the survivor benefit to which he is entitled under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan as a lump sum payment, such benefit shall be deemed to be paid and the spouse shall receive the excess, if any, between 50 % of the sum of the following amounts:

(1) the supplement pursuant to the retirement benefit guarantee formula in force as at December 31, 1989; plus

(2) the retirement benefit payable under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan when this plan or Part III of the plan does not provide for payment of a survivor benefit to the spouse;

and the retirement benefit payable under the supplemental plans, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan, until the end of the period as provided for in the supplemental plan, Part III of By-law no. 676, Part III of By-law no. 679 or Part III of the plan. At the end of this period, the spouse shall be entitled, for his lifetime, to the benefit as calculated in *a* above.

iii. for the purposes of application of this Section, any amount payable upon the death of a pensioner under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan shall be deemed as being paid to his spouse.

## SECTION 19 RETIREMENT BENEFIT GUARANTEE FORMULA — POSTPONED RETIREMENT

**19.1** The provisions of this Section 19 shall apply to members or spouses referred to in 18.1.

**19.2** If an eligible member remains in the employ of the employer subsequent to his normal retirement date, the supplement resulting from the application of 18.2*a* shall be determined as at the normal retirement date and shall be postponed until the actual retirement date, but no later than December 1 of the year in which the member reaches the age limit provided for by applicable legislation, even if the member remains in the employ of the employer after that date.

**19.3** During the postponement period, an eligible member may request payment of the supplement, in full or in part, but only to the extent necessary to compensate for a reduction in earnings, if any, during this period, including any decrease in earnings during such period which is the result of a change in status from a full-time to a part-time schedule or of a reduction of a part-time schedule, and not compensated pursuant to the application of 5.5*b*. The member may not make such a request more than once during any 12 month period.

**19.4** The amount of the postponed supplement payable on the retirement date or a date no later than December 1 of the year in which the eligible member reaches the age limit provided for by applicable legislation, shall be equal to the sum of the following amounts:

(*a*) the supplement established as at the normal retirement date pursuant to the provisions of the fourth paragraph of 18.2*a* or the third paragraph of 18.2*a* if the spouse's right to 60 % of the deceased's retirement benefit has been waived pursuant to the provisions of 4.4 of By-law no. 534 or in 14.1 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan or if the member had no spouse on his normal retirement date; plus

(*b*) the retirement benefit determined on an actuarial equivalence basis resulting from the adjustment made to offset the decrease in the value of the benefits by reason of the deferral, during the postponement period of the supplement provided for in *a* above, less, where applicable, any retirement benefit paid pursuant to 19.3.

The accrual of the supplement and the actuarial equivalence shall be determined pursuant to the provisions of 5.5*d*.

**19.5** Upon the death of an eligible member subsequent to the normal retirement date but before December 1st of the year in which he reaches the age limit provided for by applicable legislation, the eligible spouse shall be entitled, for his lifetime, to the greater of the following amounts:

(*a*) i. the supplement determined pursuant to 18.2*c* as at the normal retirement date; plus

ii. the retirement benefit determined on an actuarial equivalence basis resulting from the adjustment made to offset the decrease in the value of the benefits by reason of the deferral, during the postponement period, of the supplement provided for in *i* above, less, where applicable, any benefits paid pursuant to 19.3;

and

(b) i. the supplement determined pursuant to 18.2*b* as at the normal retirement date; plus

ii. the retirement benefit determined on an actuarial equivalence basis resulting from the adjustment made to offset the decrease in the value of the benefits by reason of the deferral, during the postponement period, of the supplement provided for in *i* above, less, where applicable, any benefits paid pursuant to 19.3.

**19.6** Upon the death of a pensioner who retired subsequent to his normal retirement date or who died while still in the employ of the employer after December 1st of the year in which he reaches the age limit provided for by applicable legislation, the eligible spouse shall be entitled, for his lifetime, to the sum of the following amounts:

(a) the supplement determined in 18.2*b* as at the normal retirement date and revised pursuant to Section 13;

(b) 60 % of the deceased's retirement benefit determined pursuant to 19.4*b* and as revised pursuant to Section 13, or 50 % if the spouse's right to 60 % of the deceased's retirement benefit has been waived pursuant to 4.4 of By-law no. 534 or to 14.1 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan or if the pensioner had no spouse as at normal retirement date, and as revised pursuant to Section 13.

**19.7** The provisions of 18.3 shall apply, *mutatis mutandis*, to the survivor benefit payable to a spouse pursuant to 19.5 and 19.6.

## SECTION 20 MINIMUM RETIREMENT BENEFIT

### 20.1 Eligibility

Subject to the provisions of 20.2, the following persons shall be deemed eligible for an increase in benefits resulting from the application of the minimum retirement benefit:

(a) the pensioner who begins receiving a retirement benefit after December 31, 1999;

(b) the spouse of any pensioner deceased after December 31, 1999;

(c) the spouse of any member deceased after December 31, 1999 whose years of contributory service plus years of certified service is greater than or equal to 10 years.

**20.2** The following persons shall not be eligible for an increase in benefits resulting from the application of the minimum retirement benefit:

(a) the beneficiary of a deferred retirement benefit or of a benefit payable to a spouse or child resulting from a deferred retirement benefit;

(b) the member who retires with less than 10 years of credited service;

(c) the member who retires pursuant to the provisions of 5.4*a* and 5.4*b*.

(d) the spouse of a member who retired pursuant to the provisions of 5.4*a* and 5.4*b*.

### 20.3 Method of calculation

(a) The total pension paid to the eligible pensioner or eligible spouse under the plan, By-law no. 679, By-law no. 676, By-law no. 653, By-law no. 582, By-law no. 534, By-law no. 278, By-law no. 83 and the supplemental plans shall be increased, where applicable, in order to guarantee a minimum annual pension of \$2,200.

(b) The increase resulting from the application of this Section shall be allocated proportionally to the years of credited service prior to January 1, 1990 and the years of credited service subsequent to December 31, 1989 over the total years of credited service.

### 20.4 Terms and conditions of application

(a) If the pension of any eligible person under 20.1 is greater than the minimum pension only for an established period of time, the minimum pension shall apply at the end of such period.

(b) The amount of the increase shall be calculated on the assumption that a member's vested pension under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan is paid upon his becoming eligible therefor.

(c) For the purposes of the determination of the minimum survivor benefit payable to an eligible spouse, any amount payable under a supplemental plan, under Part III

of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan shall be deemed paid to the eligible spouse.

(d) The amount of the increase is calculated without taking into account any benefit transferred to the spouse under Section 8, as well as any lump sum payment made pursuant to 5.6.

**20.5** The increase provided for in this Section shall not be granted to an eligible pensioner or his spouse if the spouse's right to 60 % of the deceased's retirement benefit has not been waived, such increase being included pursuant to the provisions of the fourth paragraph of 18.2a.

## SECTION 21 SPECIAL PROVISIONS

**21.1** For the purposes of calculating the vested pension and total pension, as well as the supplements and increases established pursuant to the retirement benefit guarantee formula and minimum retirement benefit, the following items shall not be taken into consideration:

(a) any annuities purchased by the member with additional or voluntary contributions under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan;

(b) any options exercised by the beneficiary in respect of terms of payment;

(c) any amount resulting from the application of Section 13;

(d) the adjustment provided for in 4.4 of By-law no. 534, applied to the benefit under this plan or under a supplemental plan to grant a spouse a survivor benefit equal to 60 % of the deceased's retirement benefit;

(e) the benefit provided for in 4.5 of By-law no. 534 and 4.4 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan;

(f) options pursuant to Section 14 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan.

**21.2** If a pensioner dies without a spouse after December 31, 1989, or if the surviving spouse dies after this date, the survivor benefit payable to the spouse provided for in Part II of the plan shall be paid to the children.

**21.3** If a member dies without a spouse after December 31, 1989:

(a) the survivor benefit payable to the spouse under Part II of the plan, based on the years of credited service prior to January 1, 1990, shall be paid to the children;

(b) the present value of the retirement benefit to which the member was entitled prior to his death under Part II of the plan, based on the years of credited service after December 31, 1989, shall be paid to his estate.

**21.4** Upon the death of a pensioner who retired prior to January 1, 1990 and who received a retirement benefit under a supplemental plan, under Part III of By-law no. 676, under Part III of By-law no. 679 or under Part III of the plan, Sections 38 and subsequent of By-law no. 83, Part II of By-law no. 278, the survivor benefit to which his spouse is entitled shall be increased by 50 % of the amount of indexation to which the pensioner was entitled for such retirement benefit at the date of his death.

Upon the death of a pensioner who retired after December 31, 1989 and who received a retirement benefit under Part II of By-law no. 534, Part II of By-law no. 582, Part II of By-law no. 653, Part II of By-law no. 676, Part II of By-law no. 679 or Part II of the plan, the survivor benefit to which his spouse is entitled shall be increased by 60 % of the amount of indexation to which the pensioner was entitled for such retirement benefit at the date of his death. If the spouse's right to 60 % of the deceased's retirement benefit has been waived, the spouse's survivor benefit shall be increased by 50 % of the amount of indexation to which the member was entitled under a supplemental pension plan, Part III of By-law no. 676, Part III of By-law no. 679 or Part III of the plan and Part II of By-law no. 534, Part II of By-law no. 582, Part II of By-law no. 653, Part II of By-law no. 676, Part II of By-law no. 679 or Part II of the plan.

**21.5** Benefits in this Part shall be subject to the Income Tax Act and to any regulations adopted by the Government of Canada pursuant to this Act.

## PART III PROVISIONS REGARDING THE SUBSIDIARIES' MERGED PLANS

### SECTION 22 PENSION PLAN FOR EMPLOYEES OF THE COMPAGNIE D'ÉLECTRICITÉ DU SUD DU CANADA LTÉE

**22.1** Provisions of Section 22 are added to the Hydro-Québec Pension Plan further to the merger of the Compagnie d'électricité du sud du Canada Ltée Employees Pension Plan with the Hydro-Québec Pension Plan. These provisions correspond to the provisions of

the Compagnie d'électricité du sud du Canada Ltée Employees Pension Plan with the required adaptations. Subject to applicable legislation, benefits payable to an employee who has left the Company prior to January 1, 1999 are determined according to provisions of the Southern Canada Power Company Limited Employees Pension Plan or the Compagnie d'électricité du sud du Canada Ltée Employees Pension Plan, as the case may be. Provisions of this Section apply only to benefits arising from participation in the Compagnie d'électricité du sud du Canada Ltée Employees Pension Plan.

## 22.2 Definitions

For purposes of Section 22, the following terms mean:

“Company”: the Compagnie d'électricité du sud du Canada Ltée and its subsidiary, the Compagnie de chemins de fer et d'électricité de Sherbrooke Ltée, its successors or assigns;

“Employee”: a permanent employee of the Company of either gender. An active employee at December 31, 1965 who participates in the Hydro-Québec Pension Plan as of January 1, 1966 remains an employee for purposes of this Section 22, even if he becomes employed by Hydro-Québec or of one of its subsidiaries;

“Normal retirement age”: sixty-five (65) years old for men and sixty (60) years old for women;

“Participation date”: the date set in the agreement between the Company and Hydro-Québec from which Company employees became members of the Hydro-Québec Pension Plan, i.e., January 1, 1966;

“Pensioner”: a person, other than a spouse, a beneficiary or an assign, receiving pension benefits under the Southern Canada Power Company Limited Employees Pension Plan or the Compagnie d'électricité du sud du Canada Ltée Employees Pension Plan or under this Section 22.

## 22.3 Special provisions

Employees in active service on the participation date have ceased to accrue pension credits under the Southern Canada Power Company Limited Employees Pension Plan and the Compagnie d'électricité du Sud du Canada Ltée Employees Pension Plan.

Employees in active service on the participation date retain all their pension credits for service or participa-

tion prior to that date. These credits will be paid to them according to provisions of this Section 22.

Where Section 22 mentions the average of an employee's total monthly earnings received during his last 10 years of service, it means the average of total monthly earnings received by an active employee on participation date for his last 10 years of service in the employment of either the Company or Hydro-Québec.

For purposes of this Section 22, years of service accrued after the participation date by permanent or regular employees of Hydro-Québec or one of its subsidiaries count as years of service with the Company for purposes of establishing the right to a pension, but not to establish the amount of such pension. In this case, only the years of service prior to January 1, 1966 are computed.

## 22.4 Benefits

### (a) Normal Retirement

Employees who have reached normal retirement age and who have been continuously employed by the Company for 10 years or more are entitled, from the first day of the month following the month during which they have reached the normal retirement age, to a monthly pension equal to 1 % for each year of service with the Company, based on their average total monthly earnings during their last 10 years of service, subject to a minimum of \$50 per month or 50 % of the average of such monthly earnings, whichever is lower.

The determination of any additional amount required to bring the pension benefits to the \$50 monthly minimum takes into account the amount of pension paid under Part I and Part II of the Plan, excluding any additional amount payable on account of provisions regarding minimum pension or half-pension.

### (b) Early retirement at the request of the employee

An employee who has reached 55 years of age and has been continuously employed by the Company for a period of 15 years or more may retire at any time prior to his normal retirement date. In such a case, the monthly pension payable from the first day of the month following his retirement is equal to 1 % for each year of service with the Company, based on the average of his total monthly earnings during the last 10 years of service, multiplied by a factor determined as per the following table:

Age on due date of first monthly payment	Factor	
	Men	Women
55	0.60	0.80
56	0.64	0.84
57	0.68	0.88
58	0.72	0.92
59	0.76	0.96
60	0.80	1.00
61	0.84	
62	0.88	
63	0.92	
64	0.96	
65	1.00	

Age is computed in complete months; where required, the factor is determined using straight line interpolation. In such a case, however, the minimum monthly pension provision set out under *a* above does not apply.

(c) Early retirement at the request of the employer

An employee who has reached 55 years of age and has been continuously employed by the Company for a period of 15 years or more may be retired by the employer before having reached his normal retirement age. In such a case, the monthly pension payable from the first day of the month following his retirement is equal to 1 % for each year of service with the Company, based on the average of his total monthly earnings during the last 10 years of service, multiplied by a factor determined as per the following table:

Age on due date of first monthly payment	Factor	
	Men	Women
55	0.80	0.90
56	0.84	0.92
57	0.88	0.94

Age on due date of first monthly payment	Factor	
	Men	Women
58	0.86	0.96
59	0.88	0.98
60	0.90	1.00
61	0.92	
62	0.94	
63	0.96	
64	0.98	
65	1.00	

Age is computed in complete months; where required, the factor is determined using straight line interpolation. In such a case, however, the minimum monthly pension provision set out under *a* does not apply.

(d) Disability benefits

An employee who has been continuously employed by the Company for 10 years or more, and who can no longer perform his regular tasks on account of physical or intellectual disability, is entitled (but only during the period where such physical or intellectual disability prevents him from going back to full active service with the Company) to receive a monthly retirement pension equal to 1 % for each year of service with the Company, based on the average of his total monthly earnings during the last 10 years of service. In such a case, however, the minimum monthly pension provision set out under *a* above does not apply.

(e) Death benefits

On the death of a male employee who was receiving a pension pursuant to *a* above, a monthly pension equal to half the monthly pension payable to such employee is paid to his widow for life. Such half-pension is not payable to widows of employees who retired prior to September 23, 1955.

On the death of a male employee who was receiving or was entitled to a pension pursuant to *b* above, a monthly pension equal to half the monthly pension payable to such employee if he was retired or to half the pension which he would have been entitled to had he retired on the date immediately preceding the date of his

death, pursuant to the provisions of *b* above, is paid to his widow for life. Such half-pension only applies to widows of employees who become entitled to a pension pursuant to *b* above on or after December 1, 1962.

On the death of a male employee who was receiving a pension pursuant to *c* above, a monthly pension equal to half the monthly pension payable to such employee pursuant to the provisions of *c* above is paid to his widow for life. Such half-pension only applies to widows of employees who retired pursuant to *c* above on or after December 1, 1962.

On the death of a male employee who was in active service with the Company on December 1, 1962 and who, after this date and while in active service with the Company, became eligible to a pension pursuant to *d* above, a monthly pension equal to the product of *i* and *ii* below is paid to his widow for life.

- i. the monthly pension payable to such pensioner, and
- ii. a factor of:  $0.01 \times X - 0.15$

(Where X is the age of the retired employee in complete years at the date on which the Company began paying him the pension to which he was entitled pursuant to *d* above.)

#### 22.5 Miscellaneous provisions

(a) Subject to the provisions of *f* below, the pension payment commencement date is the first day of the month following the month during which the employee retired, or any other date determined by the Committee. The pension payment commencement date for any widow, as established above, is the first day of the month following the month during which the employee died.

(b) Subject to the provisions of 22.4*d*, employee retirement pensions granted to employees are paid from the retirement date until death.

(c) The service period includes fractions of year.

(d) Leaves of absence or temporary lay-offs due to staff reductions, or leaves to satisfy military obligations are not considered as breaks in service.

(e) Former employees who left the service of the Company on or after December 1, 1962 with more than 15 years of continuous service and who are rehired lose only the period during which they were not in the service of the Company.

#### (f) Termination benefits

Any employee having reached 45 years and counting 15 years or more of continuous service who terminated employment with the Company on or after December 1, 1962 is entitled to a monthly pension payable from his normal retirement age. This pension is equal to 1 % for each year of service with the Company, based on the average of the employee's total monthly earnings during the last 10 years of service. In such a case, however, the minimum monthly pension provision set out under 22.4*a* does not apply. The retirement pension set out in this paragraph *f* is not payable to employees who already receive a pension under 22.4*d*.

**22.6** This Section adds to the preceding provisions of Section 22, without reducing the rights conferred by such Section 22.

#### (a) Deferred pension

Any employee who meets the following conditions at the time he leaves the service of the employer is entitled to a deferred pension at least equal to the monthly pension payable from the normal retirement age:

- i. having reached 45 years of age but not the normal retirement age;
- ii. having completed at least 10 years of continuous service.

#### (b) Early retirement

An employee who has completed a minimum of 10 years of continuous service and whose period of continuous service ends in the 10 years immediately preceding the date on which he attains the normal retirement age is entitled to receive an early retirement pension. The early retirement pension is the actuarial equivalent of the pension payable at normal retirement age.

#### (c) Postponed retirement

An employee who remains in the employer's service after his normal retirement date may retire as of the first day of any month following this date. The employee's monthly retirement benefit shall be postponed until his actual retirement date, but no later than December 1 of the year in which the employee reaches the age limit provided for in applicable legislation, even if he remains in the employer's service after this date. The amount of the postponed retirement benefit is an actuarial equivalent based on the retirement benefit payable at normal retirement age and the length of the postponement period.



During the postponement period, the employee may request payment in whole or in part of his retirement benefit, but only insofar as is necessary to compensate for any reduction in earnings during this period. The employee may not make such request more than once per 12-month period.

Should the employee die during the postponement period, his spouse is entitled to a pension, the value of which is equal to the value of the pension that would have been payable to the employee, had payment of the pension began on the day preceding the date of death.

(d) Spousal pension

Upon the death of a pensioner who had retired after December 31, 1989 or of an employee whose period of continuous service had ended after this date and who is expecting the commencement of a benefit payable pursuant to Section 22, and provided the employee's spouse has not waived the right to a 60 % pension at the time of the employee's retirement pursuant to Part I, the employee's spouse shall receive a lifetime pension equal to 60 % of the pension that the pensioner was receiving or was entitled to receive at the time of his death, such pension being the actuarial equivalent of the pension he would have been entitled to receive in the absence of the right conferred herein to the spouse.

Prior to the date on which pension payments begin, the employee's spouse, if any, may waive the right to a spousal pension by so notifying the Committee in writing. This waiver may be revoked by notifying the Committee in writing within the period provided for above.

(e) Payment of benefits and transfer

The provisions of 7.9 to 7.12 apply, *mutatis mutandis*, to the benefits provided under Section 22.

## SECTION 23

### PENSION PLAN FOR EMPLOYEES OF THE COMPAGNIE D'ÉLECTRICITÉ DU NORD DU QUÉBEC LIMITÉE

**23.1** Provisions of Section 23 are added to the Hydro-Québec Pension Plan further to the merger of the Compagnie d'électricité du nord du Québec Limitée Employees Pension Plan with the Hydro-Québec Pension Plan. These provisions correspond to the provisions of the Compagnie d'électricité du nord du Québec Limitée Employees Pension Plan, with the required adaptations. Subject to applicable legislation, benefits payable to an employee who has left the Company prior to January 1, 1999 are based on the provisions of the northern Quebec Power Company, Limited Employees

Pension Plan or the Compagnie d'électricité du nord du Québec Limitée Employees Pension Plan, as the case may be. The provisions of this Section apply only to benefits arising from participation in the Compagnie d'électricité du nord du Québec Limitée Employees Pension Plan.

## 23.2 Definitions

For purposes of Section 23, the following terms mean:

“Company”: the Compagnie d'électricité du nord du Québec Limitée, its successors or assigns;

“Employee”: a permanent employee of the Company of either gender. An active employee at December 31, 1965 who participates in the Hydro-Québec Pension Plan from January 1, 1966 continues to be an employee for purposes of this Section 23, even if he becomes employed by Hydro-Québec or of one of its subsidiaries.

“Normal retirement age”: sixty-five (65) years old for men and sixty (60) years old for women;

“Participation date”: the date set in the agreement between the Company and Hydro-Québec from which the Company employees become members of the Hydro-Québec Pension Plan, i.e., January 1, 1966;

“Pensioner”: a person, other than a spouse, a beneficiary or an assign, receiving pension benefits under the northern Quebec Power Company, Limited Employees Pension Plan or the Compagnie d'électricité du nord du Québec Limitée Employees Pension Plan or under this Section 23.

## 23.3 Special provisions

Employees in active service on the participation date have ceased to accrue pension credits under the northern Quebec Power Company, Limited Employees Pension Plan and the Compagnie d'électricité du nord du Québec Limitée Employees Pension Plan.

Employees in active service on the participation date retain all their pension credits for service or participation prior to that date. These credits will be paid to them according to the provisions of this Section 23.

Where Section 23 mentions the average of an employee's total monthly earnings received during his final 10 years of service, it means the average of total monthly earnings received by an active employee on participation date during his last 10 years of service in the employment of either the Company or Hydro-Québec.

For purposes of this Section 23, years of service accrued after the participation date by permanent or regular employees of Hydro-Québec or one of its subsidiaries count as years of service with the Company for purposes of establishing the right to a pension, but not to establish the amount of such pension. In this case, only the years of service prior to January 1, 1966 are computed.

#### 23.4 Benefits

##### (a) Normal retirement

Employees who have reached normal retirement age and who have been continuously employed by the Company for 10 years or more are entitled to the payment of the accrued pension.

##### (b) Disability pension

Employees who have been continuously employed by the Company for a period of 10 years or more and who can no longer perform their regular tasks on account of physical or intellectual disability are entitled to receive payment of their accrued pension (but only during the period where such physical or intellectual disability prevents them from going back to full active service with the Company).

##### (c) Accrued pension

The amount of the monthly pension is 1 % for each year of service with the Company, based on the employee's average total monthly earnings during his last 10 years of service, subject to a minimum of \$50 per month or 50 % of the average of such monthly earnings, whichever is lower.

The determination of any additional amount required to bring the pension benefits to the \$50 monthly minimum takes into account the amount of pension paid under Part I and Part II of the Plan, excluding any additional amount payable on account of provisions regarding minimum pension or half-pension.

##### (d) Death benefits

On the death of a male employee who was receiving a pension pursuant to *a* above, a monthly pension equal to half the monthly pension payable to such employee is paid to his widow for life. Such half-pension is not payable to widows of employees who retired prior to January 1, 1956.

#### 23.5 Miscellaneous provisions

(a) The pension payment commencement date is the first day of the month following the month during which the employee retired, or any other date as determined by the Committee.

(b) Retirement pensions granted to employees are paid from the employees retirement dates until death.

(c) The service period includes fractions of year.

(d) Leaves of absence or temporary lay-offs due to staff reductions, or leaves to satisfy military obligations are not considered as breaks in service.

(e) Former employees counting 20 years or more of continuous service who have left and been rehired by the Company lose only the period during which they were not employed by the Company.

##### (f) Termination benefits

Any employee aged 50 or more having completed 20 years or more of continuous service with the Company is entitled to a monthly pension payable from his normal retirement age if he terminates his employment prior to normal retirement age. This monthly pension is based on accrued service as of the first of the following dates:

- i. the employee's termination date, or
- ii. the employee's date of participation.

However, in such cases, the provision relevant to the minimum monthly retirement benefit pursuant to 23.4c does not apply.

**23.6** This section adds to the preceding provisions of Section 23, without reducing the rights conferred by such Section 23.

##### (a) Deferred pension

Any employee who meets the following conditions at the time of his termination of employment at the employer's service is entitled to a deferred pension at least equal to the monthly pension payable from the normal retirement age:

- i. having reached age 45, but not the normal retirement age;
- ii. having completed at least 10 years of continuous service.

(b) Early retirement

An employee who has completed a minimum of 10 years of continuous service and whose period of continuous service ends in the 10 years immediately preceding the date on which he reaches his normal retirement age is entitled to receive an early retirement pension. The early retirement pension is the actuarial equivalent of the pension payable at normal retirement age.

(c) Postponed retirement

An employee who remains in the employer's service after his normal retirement date may retire as of the first day of any month following this date. The monthly retirement benefit of the employee shall then be postponed until his actual retirement date, but no later than December 1 of the year in which the employee reaches the age limit provided for in applicable legislation, even if he remains in the employer's service after this date. The amount of the postponed retirement benefit is an actuarial equivalent based on the retirement benefit payable at normal retirement age and the length of the postponement period.

During the postponement period, the employee may request the total or partial payment of his retirement benefit, but only insofar as is necessary to compensate for any reduction in earnings during this period. The employee may not make such request more than once in any 12-month period.

Should the employee die during the postponement period, his spouse is entitled to a pension, the value of which is equal to the value of the pension that would have been payable to the employee, had payment of the pension began on the day preceding the date of death.

(d) Spousal pension

Upon the death of a pensioner who had retired after December 31, 1989 or of an employee whose period of continuous service had ended after this date and who is expecting the commencement of a benefit payable pursuant to Section 23, and provided the spouse has not waived the right to a 60 % pension at the time of the employee's retirement pursuant to Part I, the employee's spouse shall receive a lifetime pension equal to 60 % of the pension that the pensioner was receiving or was entitled to receive at the time of his death, such pension being the actuarial equivalent of the pension he would have been entitled to receive in the absence of the right conferred herein to the spouse.

Prior to the date on which pension payments begin, the employee's spouse, if any, may waive the right to a

spousal pension by so notifying the Committee in writing. This waiver may be revoked by notifying the Committee in writing within the period provided for above.

(e) Payment of benefits and transfer

The provisions of 7.9 to 7.12 apply, *mutatis mutandis*, to the benefits provided under Section 23.

## SECTION 24

### PENSION PLAN FOR EMPLOYEES OF THE COMPAGNIE ÉLECTRIQUE DU SAGUENAY

**24.1** The provisions of Section 24 are added to the Hydro-Québec Pension Plan further to the merger of the Compagnie électrique du Saguenay Employees Pension Plan with the Hydro-Québec Pension Plan. These provisions correspond to the provisions of the Compagnie électrique du Saguenay Employees Pension Plan, with the required adaptations. Subject to applicable legislation, benefits payable to an employee who has left the Company prior to January 1, 1999 are based on the provisions of the Supplément à la caisse de retraite et d'assurance-vie des employés de la Compagnie électrique du Saguenay or the Compagnie électrique du Saguenay Employees Pension Plan, as the case may be. The provisions of this Section apply only to benefits arising from participation in the Compagnie électrique du Saguenay Employees Pension Plan.

#### 24.2 Definitions

For purposes of Section 24, the following terms mean:

“Company”: the Compagnie électrique du Saguenay, its successors or assigns;

“Employee”: a permanent employee of the Company of either gender. An active employee at December 31, 1965 who participates in the Hydro-Québec Pension Plan since January 1, 1966 continues to be an employee for purposes of the Supplément à la caisse de retraite et d'assurance-vie des employés de la Compagnie électrique du Saguenay even if he becomes employed by Hydro-Québec or of one of its subsidiaries;

“Normal retirement age”: sixty-five (65) years old for men and sixty (60) years old for women;

“Participation date”: the date set in the agreement between the Company and Hydro-Québec from which Company employees become members of the Hydro-Québec Pension Plan, i.e., January 1, 1966;

“Pension and life insurance fund”: the plan or funds accumulated as of January 1, 1966 under any of the following contracts:

— Contract no. G.22 issued by the Department of Labour of Canada, Annuities Branch

— Policy no. 8918 G., issued by Sun Life Assurance Company of Canada

— Policy no. P.W. 10805, issued by the Standard Life Assurance Company;

“Pensioner”: a person, other than a spouse, a beneficiary or an assign, receiving pension benefits under the *Supplément à la caisse de retraite et d’assurance-vie des employés de la Compagnie électrique du Saguenay* or the *Compagnie électrique du Saguenay Employees Pension Plan*;

### 24.3 Special provisions

Employees in active service on the participation date have ceased to accrue pension credits under the *Supplément à la caisse de retraite des employés de la Compagnie électrique du Saguenay* or the *Compagnie électrique du Saguenay Employees Pension Plan*.

Employees in active service on the participation date retain all their pension credits for service or participation prior to that date. These credits will be paid to them according to the provisions of this Section 24.

For purposes of this Section 24, years of service accrued after the participation date by permanent or regular employees of Hydro-Québec or one of its subsidiaries count as years of service with the Company for purposes of establishing the right to a pension, but not to establish the amount of such pension. In this case, only the years of service prior to January 1, 1966 are computed.

### 24.4 Benefits

#### (a) Retirement benefits

Employees in active service on December 31, 1965 who become members of the *Hydro-Québec Pension Plan* after that date are entitled to a retirement pension equal to the difference between the amount of pension accrued to them under the pension and life insurance fund before any option and the amount established as follows, if such amount is higher:

1.5 % of the annual average earnings for the 36 consecutive months during which such earnings are the highest, whether these months have been spent in the service of the Company, Hydro-Québec or one of its subsidiaries, multiplied by the number of years of credited service prior to January 1, 1966, up to 50 % of such average annual earnings. However, a deduction is made for any pension payable under the Federal Old Age

Security Act at the time the employee retires, such government pension being reduced for purposes of this calculation in proportion of the number of years of credited service as of January 1, 1966 over such number increased by the number of years of participation from such date.

#### (b) Early retirement reduction

Should the employee retire prior to his normal retirement date, any pension benefits payable under 24.4a shall be reduced by actuarial equivalence, as shall be any retirement income to which he may be entitled to receive from the retirement and life insurance fund.

#### (c) Death after retirement

In the event of the death of an employee before 60 monthly pension payments have been made, the remaining monthly payments will continue to be made to his designated beneficiaries or, failing that, to his assigns, until 60 monthly payments have been made in total.

### 24.5 Miscellaneous provisions

The provisions, definitions, conditions and privileges set out under the pension and life insurance fund shall also apply to the benefits provided for under this Section 24 unless it is obvious that they are not applicable or that the provisions of Section 24 are contrary to such provisions, definitions, conditions and privileges or different in nature. In any instance where interpretation is required, the decision of the Committee is final.

**24.6** This section adds to the preceding provisions of Section 24, without reducing the rights conferred by such Section 24.

#### (a) Deferred pension

Is entitled to a deferred pension at least equal to the monthly pension payable from the normal retirement age any employee who meets the following conditions at the time he leaves the service of the employer:

- i. having attained age 45, but not the normal retirement age;
- ii. having completed at least 10 years of continuous service.

#### (b) Early retirement

An employee who has completed a minimum of 10 years of continuous service and whose period of

continuous service ends in the 10 years immediately preceding the date on which he attains his normal retirement age is entitled to receive an early retirement pension. The early retirement pension is the actuarial equivalent of the retirement benefit payable at normal retirement age.

(c) Postponed retirement

An employee who remains in the employer's service after his normal retirement date may retire as of the first day of any month following this date. The monthly retirement benefit of the employee shall then be postponed until his actual retirement date, but no later than December 1 of the year in which the employee reaches the age limit provided for in applicable legislation, even if he remains in the employer's service after this date. The amount of the postponed retirement benefit is an actuarial equivalent basis based on the retirement benefit payable at normal retirement age and the length of the postponement period.

During the postponement period, the employee may request the payment of his retirement benefit, in whole or in part, but only insofar as is necessary to compensate for any reduction in earnings during this period. The employee may not make such request more than once per 12-month period.

Should the employee die during the postponement period, his spouse is entitled to a pension, the value of which is equal to the value of the pension that would have been payable to the employee, had payment of the pension commenced on the day preceding the date of death.

(d) Spousal pension

Upon the death of a pensioner who had retired after December 31, 1989 or of an employee whose period of continuous service had ended after this date and who is expecting the commencement of a benefit payable pursuant to Section 24, and provided the employee's spouse has not waived the right to a 60 % pension at the time of the employee's retirement pursuant to Part I, the employee's spouse receives a lifetime pension equal to 60 % of the pension that the pensioner was receiving or was entitled to receive at the time of his death, such pension being the actuarial equivalent of the pension he would have been entitled to receive in the absence of the right conferred herein to the spouse.

Prior to the date on which pension payments begin, the employee's spouse, if any, may waive the right to such spousal pension by so notifying the Committee in writing. This waiver may be revoked by notifying the

Committee in writing within the period provided for above.

(e) Payment of benefits and transfer

The provisions of 7.9 to 7.12 apply, mutatis mutandis, to the benefits provided under Section 24.

## SECTION 25

### PENSION PLAN FOR EMPLOYEES OF LA COMPAGNIE DE POUVOIR DU BAS ST-LAURENT

**25.1** The provisions of Section 25 are added to the Hydro-Québec Pension Plan further to the merger of La Compagnie de Pouvoir du Bas St-Laurent Employees Pension Plan with the Hydro-Québec Pension Plan. These provisions correspond to the provisions of La Compagnie de Pouvoir du Bas St-Laurent Employees Pension Plan, with the required adaptations. Subject to applicable legislation, benefits payable to an employee who has left the Company prior to January 1, 1999 are based on the provisions of the Caisse de retraite des employés de La Compagnie de Pouvoir du Bas St-Laurent or La Compagnie de Pouvoir du Bas St-Laurent Employees Pension Plan, as the case may be. The provisions of this Section apply only to benefits arising from participation in La Compagnie de Pouvoir du Bas St-Laurent Employees Pension Plan.

### 25.2 Definitions

For purposes of Section 25, the following terms mean:

“Company”: La Compagnie de Pouvoir du Bas St-Laurent, its successors or assigns;

“Contributions”: the amounts that each member was required to pay to La Compagnie de Pouvoir du Bas St-Laurent Employees Pension Plan prior to the participation date;

“Earnings”: any regular compensation for services rendered to the Company, excluding any additional compensation or bonuses;

“Member”: any regular employee of La Compagnie de Pouvoir du Bas St-Laurent who joined and made regular contributions to the Caisse de retraite des employés de La Compagnie de Pouvoir du Bas St-Laurent;

“Participation date”: the date set in the agreement between the Company and Hydro-Québec from which the employees of the Company participate into the Hydro-Québec Pension Plan, i.e., January 1, 1966;

“Pensioner”: any person who has been a member and who receives a pension pursuant to the provisions of the Caisse de retraite des employés de La Compagnie de Pouvoir du Bas St-Laurent or La Compagnie de Pouvoir du Bas St-Laurent Employees Pension Plan, or pursuant to the provisions of this Section 25.

### 25.3 Special provisions

Employees in active service from the participation date have ceased to accrue pension credits under the Caisse de retraite des employés de La Compagnie de Pouvoir du Bas St-Laurent, the Pension plan for employees of La Compagnie de Pouvoir du Bas St-Laurent or this Section 25.

Employees in active service on the participation date retain all their pension credits for service or participation prior to that date. These credits will be paid to them according to the provisions of this Section 25.

For purposes of this Section 25, years of service after the participation date accrued by employees as permanent or regular employees of Hydro-Québec or one of its subsidiaries count as years of services with the Company only for the purposes of establishing the right to a pension.

### 25.4 Benefits

#### (a) Normal retirement date

The normal retirement date for a male member is the first day of the month following his 65th birthday anniversary.

The normal retirement date for a female member is the first day of the month following her 60th birthday anniversary.

#### (b) Annual pension at normal retirement date

The annual pension of a pensioner, payable from the normal retirement date or later, is equal to 2 % of the amount of earnings used as the basis for contributions from the date such pensioner joined the Caisse de retraite des employés de La Compagnie de Pouvoir du Bas St-Laurent and until payment of such pension or, for members on the participation date, until such participation date.

#### (c) Early retirement

Any member may retire during the 10 years immediately preceding the normal retirement date. In the event of total and permanent disability, a member may retire at any time following the completion of 10 years of service. In either case, the member receives an immediate reduced pension, based on the actuarial equivalent of the pension calculated pursuant to 25.5*b*.

#### (d) Death after retirement

In the event of the death of an employee before pension payments have been made for a period of 5 years, and failing his choice of an optional form of payment pursuant to the provisions of 25.5*c* hereinafter, the remaining payments will continue to be made to his designated beneficiaries or, failing that, to his assigns.

#### (e) Death prior to retirement

Subject to the provisions of 25.5*a*, in the event of the death of an employee prior to his retirement, his designated beneficiaries or, failing that, his assigns shall receive the contributions made by such employee, plus interest.

### 25.5 Miscellaneous provisions

#### (a) Payment option

The member, or his designated beneficiary after death, if any, may elect to receive payments spread over a maximum of 10 years, in lieu of the lump sum payment pursuant to 25.4*e*.

#### (b) Termination prior to retirement

A member who terminates employment with the employer prior to being entitled to a retirement pension pursuant to the above shall receive a refund of his contributions, with interest. However, where the member has completed 10 years of service or more, he may elect to leave his contributions in the Pension Plan for Employees of La Compagnie de Pouvoir du Bas St-Laurent and receive, from his normal retirement date, the pension accrued to him from his contributions plus a percentage of or the totality of the balance of the pension accrued to him pursuant to the provisions of 25.4*b*, as per the following table:

<b>Years of service</b>	<b>Percentage (%)</b>
10 years but less than 11	25.0
11 years but less than 12	32.5
12 years but less than 13	40.0
13 years but less than 14	47.5
14 years but less than 15	55.0
15 years but less than 16	62.5
16 years but less than 17	70.0
17 years but less than 18	77.5
18 years but less than 19	85.0
19 years but less than 20	92.5
20 years or more	100.0

In the event of the death, prior to the normal retirement date, of a former employee who had elected to leave his contributions in La Compagnie de Pouvoir du Bas St-Laurent Employees Pension Plan, his designated beneficiaries or, failing that, his assigns shall receive the contributions made by such former employee, plus interest.

*(c) Optional forms of pension*

Provided he retires on his normal retirement date or later, any member, prior to his retirement, may elect a form of pension payment other than the 5-year guaranteed pension set out under 25.4*d*; in such case, the pension payments are based on the actuarial equivalent of the pension established pursuant to such provisions. The member may select from three optional forms of payment:

Lifetime only pension: payments are made for life.

10 years guaranteed pension: payments are made to the member for life. Should the member's death occur before he has received 10 years of pension payments, the remaining payments will be made to his designated beneficiaries or, failing that, to his assigns.

Joint and survivor pension: payments are made to the member for life. After his death, partial or full payments are continued to his surviving spouse based on the choice made by the member at retirement time.

Adjustment to account for the pension payable under the Old Age Security Act: the pension amount is adjusted so that the sum of the pension payable from the Pension plan for employees of La Compagnie de Pouvoir du Bas St-Laurent and the Old Age Security pension payable at the time of retirement by the federal government result in equal monthly payments to the member for life.

**25.6** This section adds to the preceding provisions of Section 25, without reducing the rights conferred by such Section 25.

*(a) Normal retirement*

Notwithstanding any of the above, the member is entitled to receive, from his normal retirement date, a pension at least equal to the pension resulting from his contributions, accumulated with interest.

*(b) Deferred pension*

Any employee who meets the following conditions at the time he leaves the service of the employer is entitled to a deferred pension at least equal to the monthly pension payable from the normal retirement age:

- i. having attained age 45, but not the normal retirement age;
- ii. having completed at least 10 years of continuous service.

In addition, the amount of the deferred pension must be at least equal to the pension resulting from his contributions, accumulated with interest.

*(c) Early retirement*

Any employee who has completed a minimum of 10 years of continuous service and whose period of continuous service ends in the 10 years immediately preceding the date on which he attains his normal retirement age is entitled to receive an early retirement pension. The early retirement pension is the actuarial equivalent of the pension payable at normal retirement age.

*(d) Postponed retirement*

An employee who remains in the employer's service after his normal retirement date may retire as of the first day of any month following this date. The employee's monthly retirement benefit shall then be postponed until his actual retirement date, but no later than December 1 of the year in which the employee reaches the age limit provided for in applicable legislation, even if he remains

in the employer's service after this date. The amount of the postponed retirement benefit is an actuarial equivalent based on the retirement benefit payable at normal retirement age and the length of the postponement period.

During the postponement period, the employee may request the payment of his retirement benefit, in whole or in part, but only insofar as is necessary to compensate for any reduction in earnings during this period. The employee may not make such request more than once in any 12-month period.

Should the employee die during the postponement period, his spouse is entitled to a pension, the value of which is equal to the value of the pension that would have been payable to the employee, had payment of the pension commenced on the day preceding the date of death. In addition, the actual value of the spousal pension must be at least equal to the pension resulting from the member's contribution, accumulated with interest.

*(e) Spousal pension*

Upon the death of a pensioner who had retired after December 31, 1989 or of an employee whose period of continuous service had ended after this date and who is expecting the commencement of a benefit payable pursuant to Section 25, and provided the spouse has not waived the right to a 60 % pension at the time of the employee's retirement pursuant to Part I, the spouse receives a lifetime pension equal to 60 % of the pension that the pensioner was receiving or was entitled to receive at the time of his death, such pension being the actuarial equivalent of the pension he would have been entitled to receive in the absence of the right conferred herein to the spouse.

Prior to the date on which pension payments begin, the employee's spouse, if any, may waive the right to a spousal pension by so notifying the Committee in writing. This waiver may be revoked by notifying the Committee in writing within the period provided for above.

*(f) Payment of benefits and transfer*

The provisions of 7.9 to 7.12 apply, mutatis mutandis, to the benefits provided under Section 25.

## **SECTION 26** **CONTRIBUTIONS**

The Employer shall make up any unfunded actuarial liability of Part III of the plan through one or more payments, the terms and conditions of which shall be determined by the employer, in accordance with the

provisions then in force of the Hydro-Québec Act and the Supplemental Pension Plans Act.

## **PART IV** **MISCELLANEOUS PROVISIONS**

### **SECTION 27** **BENEFITS PAYMENTS**

**27.1** The retirement benefit shall be payable as of the retirement date or a date no later than December 1<sup>st</sup> of the year in which a member reaches the age limit provided for by applicable legislation. Spousal or children's benefits shall be payable as of the 1 day of the month following the death of the member, pensioner or spouse.

**27.2** Retirement benefits shall be paid by cheque on a monthly basis at the end of each month. Benefits shall be payable up to but not including the 1 day of the month following the death of a pensioner or member who receives it and the balance, if any, of the last month benefit shall be paid to his estate.

**27.3** The spouse's survivor benefit shall be paid in the same manner as provided for in 27.2. This benefit shall be payable up to but not including the 1<sup>st</sup> day of the month following the death of the spouse and the balance, if any, of the last monthly benefit shall be paid to his estate.

**27.4** If, pursuant to Section 6, survivor benefits are payable to a member's children, the amount of these benefits shall be split equally among all the children and shall be paid in the manner provided for in 27.2. These benefits shall accrue until the 1st day of the month following the date on which the last child ceases to be entitled thereto. In the event of the death of a child, the balance of the last monthly benefit to which he was entitled shall be paid to his estate.

**27.5** Upon his retirement but no later than December 1st of the year in which he reaches the age limit provided for by applicable legislation, a member shall be entitled to the retirement benefit provided for by the plan, but not to a refund of contributions or to a refund or transfer of the present value of his retirement benefit.

**27.6** Notwithstanding the provisions of 27.2, Hydro-Québec reserves the right to change the method of payment.

**27.7** Notwithstanding the provisions of 27.5, if the present value of the benefits excluding the present value of the benefits provided for in 4.5 of By-law no. 534 or in 4.4 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan, determined as



at the retirement or termination date, is less than 4 % of the year's maximum pensionable earnings, the present value of such benefits and the present value of the benefits provided for in 4.5 of By-law no. 534 or in 4.4 of By-law no. 582, of By-law no. 653, of By-law no. 676, of By-law no. 679 or of the plan shall be reimbursed, before they become payable, in a lump sum by cheque to the former member or pensioner.

**27.8** When contributions or, where applicable, the present value of a benefit pursuant to 27.7 are refunded under the plan, the member or, where applicable, the member's spouse, may authorize the employer, in writing, to transfer all or part of the amount payable to him by the pension fund to another registered plan.

**27.9** At any time during which the plan is not 100 % solvent, the present value of any benefits to which a member or beneficiary is entitled under the plan will be paid out in a lump sum only in proportion to the degree to which the plan is solvent.

This Section will not affect the periodic payments of a retirement or survivor benefit which has become payable.

**27.10** The present value of any benefit which cannot be paid out under the terms of 27.9 shall be funded and will be paid pursuant to the provisions of the Supplemental Pension Plans Act.

**27.11** Unless there are provisions to the contrary in any applicable act, the following shall be non-assignable and exempt from seizure:

(a) any employee or employer contributions paid or payable to the Hydro-Québec Pension Fund, plus interest;

(b) any benefits paid or amounts refunded or transferred under the plan;

(c) any amount allocated to the spouse of a member, a former member or a pensioner as a result of the partition or transfer of entitlements according to the provisions of Section 8, plus interest.

In addition, the benefits of a member, a former member, a pensioner or a beneficiary shall not be transferred, mortgaged, anticipated or offered in guarantee or waived.

**27.12** Before the member or beneficiary is entitled to any benefits under this plan, proof of age and any other information or documents as the committee deems necessary must be provided.

**27.13** All payments under this plan shall be made in Canadian dollars.

**27.14** Notwithstanding any provisions to the contrary, a member, a former member or a spouse who is entitled to a pension may elect to replace such pension in whole or in part, before commencement, by a lump sum payment, but only to such extent as allowed under applicable legislation. The residual rights resulting from the payment of such benefit are established pursuant to applicable legislation.

## **SECTION 28**

### **TRANSFER AGREEMENT**

Hydro-Québec may draw up an agreement with any Government, corporation, company or legal entity who has a pension plan, to facilitate the mutual transfer of their employees and to establish the conditions and terms of transfer for purposes of retirement.

A member who, following termination of his employment, exercises the provisions of this Section, shall not be entitled to any termination benefits. If any payment of benefits has been authorized, it shall be cancelled. If the member has received a refund of contributions made prior to January 1, 1966, he shall repay the reimbursed amount plus interest for the period which has elapsed since the date the refund was made and the date on which the option is exercised pursuant to this Section.

A pensioner or member, who on termination of his employment had contributions or the present value of his deferred retirement benefit reimbursed pursuant to the provisions of 7.9, may not avail himself of the provisions of this Section.

## **SECTION 29**

### **PLAN MEMBERSHIP AGREEMENT**

**29.1** The plan shall also apply to companies of which Hydro-Québec holds at least 90 % of the shares and with which it has drawn up a plan membership agreement, effective as of the date on which the agreement was reached between Hydro-Québec and the said company.

**29.2** The plan membership agreement may make provisions for the transfer of the funds accumulated under pension plans of subsidiaries to the Hydro-Québec Pension Fund and for any payments from the Hydro-Québec Pension Fund of benefits already granted under such plans.

### SECTION 30 ACQUIRED BENEFITS

This By-law does not in any way affect the rights and benefits of those receiving a retirement benefit or spousal or children's benefit as at January 1, 2000, nor of former members for whom entitlement to a deferred retirement benefit was vested as a result of their termination of employment prior to this date.

### SECTION 31 SPECIAL PROVISIONS

**31.1** The plan provisions in respect of members who were employed by a subsidiary shall apply to any person who becomes a member as a result of the acquisition by Hydro-Québec of any facility used for the production or distribution of electricity, based on the provisions of the plan.

**31.2** Any pension plan in which a member as referred to in 31.1 participated while employed for a company or organization whose facility for the production or distribution for electricity were acquired in whole or in part by Hydro-Québec, shall be deemed a supplemental plan for the purposes of the plan.

**31.3** If the member referred to in 31.1 is entitled to a deferred retirement benefit under an individual pension agreement issued after the wind-up or partial wind-up of the supplemental plan, in which the member participated, the said deferred retirement benefit shall be deemed a retirement benefit under a supplemental plan.

**31.4 (a)** If a member referred to in 31.1 receives a refund of contributions prior to his retirement from a supplemental plan in which he participated, the applicable years of credited service are not to be considered until such time as the member has accumulated 10 years of contributory service.

The retirement benefit guarantee formula shall not apply during the number of years calculated by dividing A by B below:

A total amount of the refund of contributions

B annual amount of supplement resulting from the retirement benefit guarantee

If the member dies before the number of years calculated by dividing A by B above has expired, the retirement benefit guarantee formula shall not apply to the spouse or children until that period has elapsed.

(b) Where the member referred to in 31.1 has received an amount representing the present value of a portion of the deferred retirement benefit, the retirement benefit guarantee formula shall not apply during the number of years calculated by dividing A by B below:

A the present value of said portion of the deferred retirement benefit

B the annual amount of supplement derived from the retirement benefit guarantee formula

If the member dies before the number of years calculated by dividing A by B above has expired, the guaranteed retirement benefit shall not apply to the spouse or children until such period has elapsed.

However, the member shall be credited with the total number of years of certified service.

Where the member receives the present value of the total deferred retirement benefit, Section 31.3 shall apply.

**31.5** In applying the retirement benefit guarantee formula to a member referred to in 31.1, January 1, 1966 as it appears in Section 18 shall be replaced by the date on which the member was placed on the Hydro-Québec payroll.

### SECTION 32 EFFECTIVE DATE

**32.1** This By-law shall come into force on January 1, 2000. However, provisions of 3.4A shall come into force on the date of approval of this By-law by the Government of Québec and are effective on May 10, 1999 for the following members:

(a) a member concerned on the date of approval of this By-law by the Government of Québec or, subsequently, at the date set out in the agreement in principle;

(b) an employee for whom an application for union certification is pending at the date of approval of this By-law by the Government of Québec.

**32.2** This By-law shall replace Hydro-Québec By-law no. 679.

Gouvernement du Québec

## O.C. 1454-99, 15 December 1999

An Act respecting the Régie de l'assurance-maladie du Québec  
(R.S.Q., c. R-5)

Taxation Act  
(R.S.Q., c. I-3)

An Act respecting the application of the Taxation Act  
(R.S.Q., c. I-4)

An Act respecting the Ministère du Revenu  
(R.S.Q., c. M-31)

Fuel Tax Act  
(R.S.Q., c. T-1)

### Contributions to the basic prescription drug insurance plan — Various regulations of a fiscal nature — Amendments

CONCERNING the Regulation respecting contributions to the basic prescription drug insurance plan and other regulations to amend various regulations of a fiscal nature

WHEREAS under subparagraphs *e.2* and *f* of the first paragraph of section 1086 of the Taxation Act (R.S.Q., c. I-3), the Government may make regulations to require any person included in one of the classes of persons it determines to file any return it may prescribe relating to any information necessary for the establishment of an assessment provided for in that Act and to send, where applicable, a copy of the return or of a part thereof to any person to whom the return or part thereof relates and to whom it indicates in the regulation, and to generally prescribe the measures required for the application of that Act;

WHEREAS the first paragraph of section 7 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) provides that, subject to the fourth paragraph of that section, no deed, document or writing shall bind the Ministère du Revenu or be attributed to the Minister of Revenue unless it is signed by the Minister, by the Deputy Minister or by a public servant authorized by regulation;

WHEREAS under the first paragraph of section 96 of that Act, the Government may make regulations in particular to prescribe the measures required to carry out the Act and exempt from the duties provided for by a fiscal law, under the conditions which it prescribes,

prescribed international bodies, their head officers and their employees and the members of their families;

WHEREAS under paragraph *a.1* of section 37.13 of the Act respecting the Régie de l'assurance-maladie du Québec (R.S.Q., c. R-5), the Government may make regulations to determine a class of persons which may be prescribed for the purposes of paragraph *g* of section 37.7 of that Act;

WHEREAS in accordance with the Fuel Tax Act (R.S.Q., c. T-1), the Government may, under the second paragraph of section 40.4, determine the amount of the costs of seizure and preservation payable on the payment of a deposit by a person with the Minister of Revenue when a vehicle is returned, and the manner in which the deposit must be kept by an authorized person until disposed of according to law, under section 40.5 of that Act, determine the manner in which the proceeds of the sale of seized fuel or a seized vehicle must be kept by an authorized person until disposed of according to law, under the second paragraph of section 40.7.1, determine the costs of seizure and preservation, and under the first paragraph of section 48, determine the amount of the costs in respect of the seizure and preservation of any thing seized under sections 40.1 and 40.3;

WHEREAS the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was made under the Taxation Act, the Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, c. I-4, r.2) was made under the Act respecting the application of the Taxation Act (1972, c. 24), the Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) and the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families (O.C. 1799-90 dated 19 December 1990) were made under the Act respecting the Ministère du Revenu, and the Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was made under the Fuel Tax Act;

WHEREAS it is expedient to make the Regulation respecting contributions to the basic prescription drug insurance plan and to amend the Regulation respecting the Taxation Act, the Regulation respecting fiscal administration, the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families and the Regulation respecting the application of the Fuel Tax Act, to give effect primarily to the fiscal measures and terminology-related amendments introduced into the Taxation Act and the Act respecting the Ministère du Revenu by chapter 22 of the statutes of 1994, chapters 31 and 39 of the statutes of 1996, chapters 3, 14 and 85 of the statutes of 1997 and chapter 16 of the statutes

of 1998 and announced by the Minister of Finance principally in the Budget Speeches delivered on 14 May 1992, 9 May 1996, 25 March 1997 and 31 March 1998 and in the News Releases issued by the Ministère des Finances in particular on 31 March 1994, 16 October 1997, 23 June 1998, 6 November 1998 and 22 December 1998;

WHEREAS the Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, c. I-4, r.2) has no further application as a result of the legislative amendments contained in chapter 16 of the statutes of 1998 to give effect to the fiscal measures announced on 9 May 1996 by the Minister of Finance in the Budget Speech;

WHEREAS it is expedient to revoke the Regulation to give effect to the fiscal measures;

WHEREAS it is expedient, with a view to more efficient application of fiscal legislation, to amend the Regulation respecting fiscal administration so that it reflects the changes in certain fiscal laws and in the administrative structure of the Ministère du Revenu;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without the prior publication prescribed by section 8 of that Act if the authority making it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or revoked in the regulation warrants it;

WHEREAS the Government is of the opinion that the fiscal nature of the norms established, amended or revoked by the Regulation warrants the lack of prior publication and such coming into force;

WHEREAS section 27 of that Act, the Regulations Act does not prevent a regulation from taking effect before the date of its publication in the *Gazette officielle du Québec* where the Act under which it is made expressly provides therefor;

WHEREAS under the second paragraph of section 1086 of the Taxation Act, the regulations made under that Act may, once published and if they so provide, apply to a period prior to their publication, but not prior to the taxation year 1972;

WHEREAS under the second paragraph of section 97 of the Act respecting the Ministère du Revenu, the regulations made under that Act may, if they so provide, apply to a period prior to their publication;

WHEREAS under section 37.14 of the Act respecting the Régie de l'assurance-maladie du Québec, the regulations made under that Act may, where they so provide, apply to a period prior to their publication, but not prior to 1 January 1997;

WHEREAS under the first paragraph of section 56 of the Fuel Tax Act, the regulations made under, that Act come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein; they may also, once published and if they so provide, apply to a date prior to their publication, but not prior to the current year;

IT IS ORDERED, therefore, on the recommendation of the Minister of Revenue:

THAT the Regulations attached hereto and entitled as follows be made:

— “Regulation respecting contributions to the basic prescription drug insurance plan”;

— “Regulation to amend the Regulation respecting the Taxation Act”;

— “Regulation to revoke the Regulation respecting the application of the Taxation Act (1972)”;

— “Regulation to amend the Regulation respecting fiscal administration”;

— “Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families”; and

— “Regulation to amend the Regulation respecting the application of the Fuel Tax Act”.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

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## Regulation respecting contributions to the basic prescription drug insurance plan

An Act respecting the Régie de l'assurance-maladie du Québec

(R.S.Q., c. R-5, ss. 37.13 and 37.14)

1. For the purposes of paragraph *g* of section 37.7 of the Act, Indians registered with the Department of Indian Affairs and Northern Development of the Government of Canada in accordance with the Act respecting Indians (R.S.C., 1985, c. I-5) during the month of January, February or March 1997, and Inuit recognized by that Department for that month, constitute a prescribed class of persons for that month.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting the Taxation Act\*

Taxation Act

(R.S.Q., c. I-3, s. 1086, 1st par., subpar. *e.2* and *f*)

1. (1) The Regulation respecting the Taxation Act is amended by inserting, after section 1R4, the following section:

“**1R5.** For the purposes of the definition of “bituminous sands” in section 1 of the Act, viscosity or density of hydrocarbons shall be determined using a number of individual samples tested

- (a) at atmospheric pressure;
- (b) at a temperature of 15.6 degrees Celsius; and
- (c) free of solution gas.

For the purposes of the first paragraph, the samples collected must constitute a representative sampling of that deposit from which the taxpayer is committed to produce by means of one mine.”

(2) Subsection 1 has effect from 7 March 1996.

2. (1) Section 21.19R1 of the Regulation is amended

(1) by replacing, in the English text, the portion of the first paragraph before subparagraph *a* by the following:

“**21.19R1.** For the purposes of section 21.19 of the Act, a prescribed corporation is a corporation that is registered under the provisions of”;

(2) by replacing subparagraphs *a* to *h* of the first paragraph by the following:

“(a) The Small Business Development Corporations Act, 1979 of Ontario S.O., 1979, c. 22);

(b) Manitoba Regulation 194/84, made under The Loan Act, 1983 2) of Manitoba S.M., 1982-83-84, c. 36);

(c) The Venture Capital Tax Credit Act of Saskatchewan S.S., 1983-84, c. V-4.1);

(d) the Small Business Equity Corporations Act of Alberta S.A., 1984, c. S-13.5);

(e) the Small Business Venture Capital Act of British Columbia S.B.C., 1985, c. 56);

(f) The Venture Capital Act of Newfoundland S.N., 1988, c. 15);

(g) The Labour-sponsored Venture Capital Corporations Act of Saskatchewan S.S., 1986, c. L-0.2);

(h) Part 2 of the Employee Investment Act of British Columbia S.B.C., 1989, c. 24);”;

(3) by replacing, at the end of subparagraph *i* of the first paragraph, the period by a semicolon;

(4) by adding, after subparagraph *i* of the first paragraph, the following subparagraph:

“(j) The Labour-Sponsored Venture Capital Corporations Act Continuing Consolidation of the Statutes of Manitoba, c. L12).”;

(5) by replacing, in the English text, subparagraph *b* of the second paragraph by the following:

“(b) a corporation that is registered with the Department of Economic Development and Tourism of the Government of the Northwest Territories pursuant to the Venture Capital Policy and Directive issued by the Government of the Northwest Territories on June 27, 1985;”;

\* The Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1) was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

(6) by replacing subparagraph *c* of the second paragraph by the following:

“(c) a registered labour-sponsored venture capital corporation, within the meaning of subsection 1 of section 248 of the Income Tax Act Revised Statutes of Canada, 1985, c. 1, 5th Supplement);”;

(7) by replacing, at the end of subparagraph *d* of the second paragraph, the period by a semicolon;

(8) by adding, after subparagraph *d* of the second paragraph, the following subparagraphs:

“(e) the corporation governed by the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi R.S.Q., c. F-3.1.2);

(f) a corporation that is registered under Part II of the Equity Tax Credit Act of Nova Scotia S.N.S., 1993, c. 3).”.

(2) Paragraphs 3 and 4 of subsection 1 and paragraph 8 of that subsection, where it enacts subparagraph *f* of the second paragraph of section 21.19R1 of the Regulation, apply from the taxation year 1997.

(3) Paragraph 6 of subsection 1 has effect from 1 January 1996.

(4) Paragraph 7 of subsection 1 and paragraph 8 of that subsection, where it enacts subparagraph *e* of the second paragraph of section 21.19R1 of the Regulation, apply from the taxation year 1995.

3. (1) Title III of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 16 October 1997.

4. (1) Section 39R1 of the Regulation is amended

(1) by replacing, at the end of paragraph *d*, the period by a semicolon;

(2) by adding, after paragraph *d*, the following paragraph:

“(e) a travel, personal, living or representation expense allowance fixed by a collective agreement entered into pursuant to the Act respecting labour relations, vocational training and manpower management in the construction industry R.S.Q., c. R-20).”.

(2) Subsection 1 applies from the taxation year 1998.

5. Section 83R1 of the Regulation is revoked.

6. (1) Section 92.5R3 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**92.5R3.** For the purposes of section 92.5 of the Act, each of the following debt obligations, other than a debt obligation that is an indexed debt obligation, in respect of which a taxpayer has acquired an interest is a prescribed debt obligation:”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

7. (1) Chapter I.2.1 of Title V of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

8. (1) The Regulation is amended by inserting, after section 92.21R8, the following:

“**CHAPTER I.2.2**  
**TRANSITION AMOUNT IN RESPECT OF UNPAID CLAIMS RESERVE**

**92.21R9.** In this chapter, “transition amount” of an insurer means the amount deducted under section 157.12 of the Act in computing the insurer’s income for its taxation year that includes 23 February 1994.

**92.21R10.** For the purposes of section 92.21 of the Act and subject to section 92.21R11, the prescribed portion of an amount in respect of an insurer for a taxation year that ends after 22 February 1994 is equal to the amount determined by the formula

$$[0.05A + 0.10B + 0.15C]/365 \times D.$$

In the formula provided for in the first paragraph,

(a) A is the total of the number of days in the taxation year that are in 1994 or 1995 and, where the taxation year includes 23 February 1994, the number of days in 1994 that are before the first day of the taxation year;

(b) B is the number of days in the taxation year, other than 29 February, that are in any of 1996 to 2001;

(c) C is the number of days in the taxation year that are in 2002 or 2003; and

(d) D is, subject to section 92.21R12 and subparagraph *b* of the first paragraph of section 92.21R13, the insurer’s transition amount.

**92.21R11.** Where sections 556 to 564.1 and 565 of the Act have applied to the winding-up of an insurer, in this section referred to as the “subsidiary”, the following rules apply:

(a) for the purposes of subparagraphs *a* to *c* of the second paragraph of section 92.21R10 in respect of the subsidiary, the days that are after the day on which the subsidiary’s property was distributed to its parent on the winding-up shall not be taken into consideration; and

(b) for the purposes of section 92.21 of the Act, the prescribed portion of an amount in respect of the parent for a taxation year that includes the day referred to in paragraph *a* is equal to the aggregate of

i. the amount that would be determined under section 92.21R10 in respect of the parent for the year if the parent’s transition amount did not include the subsidiary’s transition amount, and

ii. the amount that would be determined under section 92.21R10 in respect of the parent for the year if the day referred to in paragraph *a* and any days before that day were not taken into consideration for the purposes of subparagraphs *a* to *c* of the second paragraph of that section and the amount referred to in subparagraph *d* of that paragraph were equal to the subsidiary’s transition amount.

**92.21R12.** Where section 832.3 or 832.9 of the Act has applied in respect of the transfer of an insurance business of an insurer, there shall be subtracted from the insurer’s transition amount, for the purposes of subparagraph *d* of the second paragraph of section 92.21R10 in respect of a taxation year of the insurer ending after the insurer ceased to carry on all or substantially all of the business, the part of the insurer’s transition amount that may reasonably be attributed to the business.

**92.21R13.** Where an insurer ceases to carry on all or substantially all of an insurance business, otherwise than as a result of an amalgamation to which section 545 of the Act applies, a winding-up to which sections 556 to 564.1 and 565.5 of the Act apply or a transfer of the business to which section 832.3 or 832.9 of the Act applies, the following rules apply:

(a) for the purposes of section 92.21 of the Act, the prescribed portion of an amount in respect of the insurer for its taxation year in which the cessation of business occurs is equal to the aggregate of the amount determined in accordance with section 92.21R10 and the amount by which the amount referred to in the second paragraph exceeds that part of the aggregate of the

amounts included under section 92.21 of the Act in computing the income of the insurer for preceding taxation years that may reasonably be considered to relate to the amount referred to in the second paragraph; and

(b) there shall be subtracted from the insurer’s transition amount, for the purposes of subparagraph *d* of the second paragraph of section 92.21R10 in respect of the taxation year of the insurer in which the insurer ceases to carry on the business or a subsequent taxation year, the amount referred to in the second paragraph.

The amount to which the first paragraph refers is equal to the part of the insurer’s transition amount that may reasonably be attributed to the insurance business referred to in that paragraph.”

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

**9.** (1) The Regulation is amended by inserting, after section 93.7R2, the following section:

“**96.2R1.** For the purposes of section 96.2 of the Act, prescribed energy conservation property means property included in Class 43.1 in Schedule B.”

(2) Subsection 1 has effect from 22 February 1994.

**10.** (1) The Regulation is amended by inserting, before Chapter III.1 of Title V, the following:

“**CHAPTER III.0.1**  
INDEXED DEBT OBLIGATIONS

**125.0.1R1.** In this chapter,

“excluded payment” with respect to a taxpayer for a taxation year means, subject to the second paragraph, an indexed payment under an indexed debt obligation where

(a) the non-indexed debt obligation associated with the indexed debt obligation provides for the payment, at least annually, of interest at a single fixed rate; and

(b) the indexed payment corresponds to one of the interest payments referred to in paragraph *a*;

“indexed payment” means, in relation to an indexed debt obligation, an amount payable under the obligation that is determined by reference to the purchasing power of money;

“inflation adjustment period” of an indexed debt obligation means, in relation to a taxpayer,

(a) where the taxpayer acquires and disposes of the taxpayer's interest in the obligation in the same regular adjustment period of the obligation, the period that begins when the taxpayer acquires the interest in the obligation and ends when the taxpayer disposes of the interest; and

(b) in any other case, each of the following consecutive periods:

i. the period that begins when the taxpayer acquires the taxpayer's interest in the obligation and ends at the end of the regular adjustment period of the obligation in which the taxpayer acquires the interest in the obligation,

ii. each succeeding regular adjustment period of the obligation throughout which the taxpayer holds the interest in the obligation, and

iii. where the taxpayer does not dispose of the interest in the obligation at the end of a regular adjustment period of the obligation, the period that begins immediately after the last period referred to in subparagraph i or ii and that ends when the taxpayer disposes of the interest in the obligation;

“regular adjustment period” of an indexed debt obligation means

(a) where the terms or conditions of the obligation provide that, while the obligation is outstanding, indexed payments are to be made at regular intervals not exceeding 12 months in length, each of the following periods:

i. the period that begins when the obligation is issued and ends when the first indexed payment is required to be made, and

ii. each succeeding period beginning when an indexed payment is required to be made and ending when the next indexed payment is required to be made;

(b) where paragraph a does not apply and the obligation is outstanding for less than 12 months, the period that begins when the obligation is issued and ends when the obligation ceases to be outstanding; and

(c) in any other case, each of the following periods:

i. the 12-month period that begins when the obligation is issued,

ii. each succeeding 12-month period throughout which the obligation is outstanding, and

iii. where the obligation ceases to be outstanding at a time other than the end of a 12-month period referred to in subparagraph i or ii, the period that commences immediately after the last period referred to in those subparagraphs and that ends when the obligation ceases to be outstanding.

For the purposes of the definition of “excluded payment” in the first paragraph, an excluded payment does not include payments under an indexed debt obligation where, at any time in the taxation year, the taxpayer's proportionate interest in a payment to be made under the obligation after that time differs from the taxpayer's proportionate interest in any other payment to be made under the obligation after that time.

**125.0.1R2.** For the purposes of this chapter, the non-indexed debt obligation associated with an indexed debt obligation is the debt obligation that would result if the indexed debt obligation were amended to eliminate all adjustments determined by reference to changes in the purchasing power of money.

**125.0.1R3.** For the purposes of paragraph a of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds an interest in an indexed debt obligation, the amount determined in accordance with the second paragraph is deemed to be interest received or receivable by the taxpayer in the year in respect of the obligation.

The amount to which the first paragraph refers is equal to the aggregate of

(a) the amount by which

i. the aggregate of all amounts each of which is the amount by which the amount payable in respect of the taxpayer's interest in an indexed payment under the indexed debt obligation, other than a payment that is an excluded payment with respect to the taxpayer for the year, has, because of a change in the purchasing power of money, increased over an inflation adjustment period of the indexed debt obligation that ends in the year, exceeds

ii. the aggregate of all amounts each of which is that portion of the aggregate determined in accordance with subparagraph i that is required, otherwise than because of section 125.0.1 of the Act, to be included in computing the taxpayer's income for the year or a preceding taxation year, and the aggregate of all amounts each of which is the amount by which the amount payable in respect of the taxpayer's interest in an indexed payment under the indexed debt obligation, other than a payment that is an excluded payment with respect to the taxpayer



for the year, has, because of a change in the purchasing power of money, decreased over an inflation adjustment period of the obligation that ends in the year; and

(b) where the non-indexed debt obligation associated with the indexed debt obligation is an obligation that is described in any of subparagraphs *a* to *d* of the first paragraph of section 92.5R3, the amount of interest that would be determined in accordance with section 92.5R4 to accrue to the taxpayer in respect of the non-indexed debt obligation in the particular period described in the fourth paragraph if, for the purposes of that section 92.5R4, the particular period were a taxation year of the taxpayer and the taxpayer's interest in the indexed debt obligation were an interest in the non-indexed debt obligation.

For the purpose of determining the amount by which an indexed payment under an indexed debt obligation has increased or decreased over a period because of a change in the purchasing power of money, the amount of the indexed payment shall be determined using the method for computing the amount of the payment at the time it is to be made, adjusted in a reasonable manner to take into account the earlier date of computation.

The particular period to which subparagraph *b* of the second paragraph refers is the period that begins at the beginning of the first inflation adjustment period of the indexed debt obligation in respect of the taxpayer that ends in the year, and ends at the end of the last inflation adjustment period of the indexed debt obligation in respect of the taxpayer that ends in the year.

**125.0.1R4.** For the purposes of paragraph *b* of section 125.0.1 of the Act, where, at any time in a taxation year of a taxpayer, the taxpayer holds an interest in an indexed debt obligation, the amount by which the amount determined in accordance with subparagraph ii of subparagraph *a* of the second paragraph of section 125.0.1R3 in respect of the taxpayer's interest in the obligation exceeds the amount determined in accordance with subparagraph i of that subparagraph *a* in respect of the taxpayer's interest in the obligation, is deemed to be interest paid or payable in respect of the year by the taxpayer in respect of the obligation.

**125.0.2R1.** For the purposes of subparagraph *a* of the first paragraph of section 125.0.2 of the Act, where at any time in a taxation year of a taxpayer an indexed debt obligation is an obligation of the taxpayer, the amount that would be determined in accordance with subparagraph *a* of the second paragraph of section 125.0.1R3 in respect of the taxpayer for the year if, at each time at which the obligation is an obligation of the taxpayer, the taxpayer were the holder of the obligation and not the debtor under the obligation, is deemed to be interest

payable in respect of the year by the taxpayer in respect of the obligation.

**125.0.2R2.** For the purposes of subparagraph *b* of the first paragraph of section 125.0.2 of the Act, where at any time in a taxation year of a taxpayer an indexed debt obligation is an obligation of the taxpayer, the amount that would be determined in accordance with section 125.0.1R4 in respect of the taxpayer for the year if, at each time at which the obligation is an obligation of the taxpayer, the taxpayer were the holder of the obligation and not the debtor under the obligation, is deemed to be interest received or receivable by the taxpayer in the year in respect of the obligation.”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

**11.** (1) Section 130R2 of the Regulation is amended

(1) by replacing paragraph *p* of subsection 1 by the following:

“(p) “tar sands ore” means ore extracted from a deposit of bituminous sands or oil shales;”;

(2) by striking out “or” at the end of subparagraph ii of paragraph *a* of subsection 3;

(3) by replacing, at the end of subparagraph iii of paragraph *a* of subsection 3, “and” by “or”;

(4) by adding, after subparagraph iii of paragraph *a* of subsection 3, the following subparagraph:

“iv. material extracted by a well from a mineral resource not owned by the taxpayer that is a deposit of bituminous sands or oil shales to any stage that is not beyond the crude oil stage or its equivalent; and”;

(5) by replacing paragraph *b* of subsection 3 by the following:

“(b) “mine” includes a well for the extraction of material from a deposit of bituminous sands or oil shales or from a deposit of calcium chloride, sylvite or halite.”;

(6) by replacing the portion of subsection 4 before paragraph *b* by the following:

“(4) For the purposes of sections 1R5, 130R38 to 130R41, 130R65, 130R66 and 130R90 to 130R91.2 and Classes 12, 28 and 41 in Schedule B,

(a) “mine” includes a well for the extraction of material from a deposit of bituminous sands or oil shales or

from a deposit of calcium chloride, sylvite or halite, and a pit for the extraction of kaolin or tar sands ore, but does not include

- i. an oil or gas well, or
- ii. a sand pit, gravel pit, clay pit, shale pit, peat bog, deposit of peat or a stone quarry, other than a deposit of bituminous sands or oil shales or a kaolin pit;”;

(7) by inserting, after paragraph *b* of subsection 4, the following paragraph:

“(b.1) all wells of a taxpayer for the extraction of material from a deposit of bituminous sands or oil shales that may reasonably be considered to constitute one project, are deemed to be one mine of the taxpayer;”;

(8) by striking out paragraph *c* of subsection 4;

(9) by inserting, after subsection 4, the following subsection:

“(4.1) For the purposes of paragraph *a* of subsection 4, “stone quarry” includes a mine producing dimension stone or crushed rock for use as aggregates or for other construction purposes.”;

(10) by replacing subsection 5 by the following:

“(5) For the purposes of sections 130R38 to 130R41 and 130R90 to 130R91.2 and Classes 10, 28 and 41 in Schedule B, a taxpayer’s “income from a mine” includes income that may reasonably be attributed to

(a) the processing by the taxpayer of

- i. ore, other than iron ore or tar sands ore, all or substantially all of which is from a mineral resource owned by the taxpayer to any stage that is not beyond the prime metal stage or its equivalent,
- ii. iron ore all or substantially all of which is from a mineral resource owned by the taxpayer to any stage that is not beyond the pellet stage or its equivalent,
- iii. tar sands ore all or substantially all of which is from a mineral resource owned by the taxpayer to any stage that is not beyond the crude oil stage or its equivalent, or
- iv. material extracted by a well, all or substantially all of which is from a deposit of bituminous sands or oil shales owned by the taxpayer, to any stage that is not beyond the crude oil stage or its equivalent;

(b) the production by the taxpayer of material from a deposit of bituminous sands or oil shales; and

(c) the transportation by the taxpayer of ore that would be referred to in subparagraph i, ii or iii of paragraph *a* if that subparagraph were read without reference to “all or substantially all of which is” and that has been processed by the taxpayer to any stage that is not beyond the stage mentioned in that subparagraph i, ii or iii, as the case may be, to the extent that such transportation is effected through the use of property of the taxpayer that is included in Class 10 in Schedule B because of paragraph *m* of subsection 2 of that class or that would be so included if that paragraph *m* were read without reference to “property included in Class 28 or” and if subparagraph i of subparagraph *b* of the first paragraph of Class 41 in that schedule were read without the reference therein to that paragraph *m*.”;

(11) by inserting, after subsection 5.0.1, the following subsections:

“(5.0.2) For the purposes of Class 41 in Schedule B, “gross revenue from a mine” includes

(a) revenue that may reasonably be attributed to the processing by the taxpayer of

- i. ore, other than iron ore or tar sands ore, from a mineral resource owned by the taxpayer to any stage that is not beyond the prime metal stage or its equivalent,
- ii. iron ore from a mineral resource owned by the taxpayer to any stage that is not beyond the pellet stage or its equivalent,
- iii. tar sands ore from a mineral resource owned by the taxpayer to any stage that is not beyond the crude oil stage or its equivalent, or
- iv. material extracted by a well from a mineral resource owned by the taxpayer that is a deposit of bituminous sands or oil shales to any stage that is not beyond the crude oil stage or its equivalent;

(b) the amount by which any revenue that may reasonably be attributed to the processing by the taxpayer of the following ore or material exceeds the cost to the taxpayer of the ore or material processed:

(b) the amount by which any revenue that may reasonably be attributed to the processing by the taxpayer of the following ore or material exceeds the cost to the taxpayer of the ore or material processed:

- i. ore, other than iron ore or tar sands ore, from a mineral resource not owned by the taxpayer, to any stage that is not beyond the prime metal stage or its equivalent,

ii. iron ore from a mineral resource not owned by the taxpayer to any stage that is not beyond the pellet stage or its equivalent,

iii. tar sands ore from a mineral resource not owned by the taxpayer to any stage that is not beyond the crude oil stage or its equivalent, and

iv. material extracted by a well from a mineral resource not owned by the taxpayer that is a deposit of bituminous sands or oil shales to any stage that is not beyond the crude oil stage or its equivalent; and

(c) revenue that may reasonably be attributed to the production by the taxpayer of material from a deposit of bituminous sands or oil shales.

(5.0.3) For the purposes of subsection 5.0.2, “gross revenue from a mine” does not include revenue that may reasonably be attributed to the addition of diluent, for the purpose of transportation, to material extracted from a deposit of bituminous sands or oil shales.”;

(12) by replacing the portion of subsection 7 before paragraph *a* by the following:

“(7) For the purposes of section 130R30.3.3 and Class 29 in Schedule B, “manufacturing or processing” does not include”;

(13) by adding, after subsection 10, the following subsections:

“(11) For the purposes of this subsection, subsection 12 and Class 43.1 in Schedule B,

“digester gas” means a mixture of gases that are produced from the decomposition of organic waste in a digester and that are extracted from an eligible sewage treatment facility;

“distribution equipment” means equipment, other than transmission equipment, used to distribute electrical energy generated by electrical generating equipment;

“eligible landfill site” means a landfill site that is situated in Canada, or a former landfill site that is situated in Canada, and, if a permit or licence in respect of the site is or was required under any law of Canada or of a province, for which the permit or licence has been issued;

“eligible sewage treatment facility” means a sewage treatment facility that is situated in Canada and for which a permit or licence is issued under any law of Canada or of a province;

“eligible waste management facility” means a waste management facility that is situated in Canada and for which a permit or licence is issued under any law of Canada or of a province;

“enhanced combined cycle system” means an electrical generating system in which thermal waste from one or more natural gas compressor systems is recovered and used to contribute at least 20 % of the energy input of a combined cycle process in order to enhance the generation of electricity, but does not include the natural gas compressor systems;

“fossil fuel” means a fuel that is petroleum, natural gas or related hydrocarbons, coal, coal gas, coke, lignite or peat;

“landfill gas” means a mixture of gases that are produced from the decomposition of organic waste and that are extracted from an eligible landfill site;

“municipal waste” means the combustible portion of waste material, other than waste material that is considered to be toxic or hazardous waste pursuant to any law of Canada or of a province, that is generated in Canada and that is accepted at an eligible landfill site or an eligible waste management facility and that, when burned to generate energy, emits only those fluids or other emissions that are in compliance with the law of Canada or of a province;

“thermal waste” means heat energy extracted from a distinct point of rejection in an industrial process;

“transmission equipment” means equipment used to transmit more than 75 % of the annual electrical energy generated by electrical generating equipment, but does not include a building;

“wood waste” includes scrap wood, sawdust, wood chips, bark, limbs, saw-ends and hog fuel, but does not include residuals, known as “black liquor”, from wood pulp operations and any waste that no longer has the physical or chemical properties of wood.

(12) Where property of a taxpayer is not operating in the manner required by subparagraph *c* of the first paragraph of Class 43.1 in Schedule B solely because of a deficiency, failing or shutdown — that is beyond the control of the taxpayer — of the system of which it is part and that previously operated in the manner required by that subparagraph, that property is deemed, for the purposes of that subparagraph, to be operating in the manner required under that subparagraph during the period of the deficiency, failing or shutdown, if the taxpayer makes all reasonable efforts to rectify the circumstances within a reasonable time.”.

(2) Paragraphs 1 to 11 of subsection 1 have effect from 7 March 1996.

(3) Paragraph 12 of subsection 1 applies to taxation years that end after 6 March 1996.

(4) Paragraph 13 of subsection 1 has effect from 22 February 1994.

**12.** (1) Section 130R6 of the Regulation is amended by inserting, after paragraph z.3, the following paragraph:

“(z.3.1) Class 43.1: 30 %; and”.

(2) Subsection 1 has effect from 22 February 1994.

**13.** (1) Section 130R30.3.1 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**130R30.3.1.** In no case shall the aggregate of the deductions that a taxpayer may claim for a taxation year as capital cost allowance in respect of property of Class 34 or 43.1 in Schedule B that is specified energy property owned by the taxpayer exceed the amount by which”;

(2) by replacing subparagraph 1 of subparagraph *i* of subparagraph *a* of the first paragraph by the following:

“(1) the amount that would be the income of the taxpayer for the year from property described in Class 34 or 43.1, other than specified energy property, or from the business of selling the product of the property, if that income were computed after deducting the maximum amount allowable in respect of the property for the year under paragraph *a* of section 130 of the Act, and”;

(3) by replacing subparagraph 1 of subparagraph *ii* of subparagraph *a* of the first paragraph by the following:

“(1) the taxpayer’s share of the amount that would be the income of a partnership for the year from property described in Class 34 or 43.1, other than specified energy property, or from the business of selling the product of the property, if that income were computed after deducting the maximum amount allowable in respect of the property for the year under paragraph *a* of section 130 of the Act, and”;

(4) by striking out the second paragraph.

(2) Subsection 1 has effect from 22 February 1994.

**14.** (1) Section 130R30.3.2 of the Regulation is amended

(1) by replacing the portion before subparagraph *a* of the first paragraph by the following:

“**130R30.3.2.** Subject to sections 130R30.3.4 to 130R30.3.6, in this division and Chapter V, “specified energy property” of a taxpayer or a partnership, in this section referred to as “the owner”, for a taxation year means property of Class 34 or 43.1 in Schedule B that was acquired by the owner after 9 February 1988 other than, where the owner is a corporation or a partnership described in the second paragraph, a particular property”;

(2) by replacing subparagraph *iii* of subparagraph *a* of the second paragraph by the following:

“*iii.* the manufacturing of property described in Class 34 or 43.1 in Schedule B that it sells or leases; or”.

(2) Subsection 1 has effect from 22 February 1994.

**15.** (1) Section 130R30.3.3 of the Regulation is amended by replacing paragraph *a* by the following:

“(a) a corporation whose principal business throughout the year is

i. manufacturing or processing,

ii. mining operations, or

iii. the sale, distribution or production of electricity, natural gas, oil, steam, heat or any other form of energy or potential energy; or”.

(2) Subsection 1 applies to taxation years that end after 6 March 1996.

**16.** (1) Section 130R42 of the Regulation is replaced by the following:

“**130R42.** For the purposes of this Title and Schedule B, where under the terms of a contract a taxpayer is required to pay to the State, to Her Majesty in right of Canada or a province, other than Québec, or to a municipality in Canada an amount in respect of costs incurred or to be incurred by the recipient of that amount for the acquisition of property that would be included in Class 10 in Schedule B because of paragraph *f* of subsection 2 of that class if the taxpayer had acquired it, the taxpayer is deemed to have acquired property described in that paragraph at the time the amount is paid or the time at which

the costs are incurred, whichever is the later, at a capital cost equal to the portion of that amount that may reasonably be attributed to such costs.”.

(2) Subsection 1 has effect from 12 June 1998.

**17.** (1) Section 130R64 of the Regulation is replaced by the following:

“**130R64.** An election under paragraph *b* of section 130R65 in respect of property described therein or property described in section 130R66, or under this division shall be effective from the first day of the taxation year in respect of which the election is made and shall continue to be effective for all subsequent years.”.

(2) Subsection 1 has effect from 22 February 1994.

**18.** (1) Section 130R65 of the Regulation is amended

(1) by replacing the portion before subparagraph *i* of paragraph *a* by the following:

“**130R65.** Where the generating or distributing equipment and plant, including structures, of a producer or distributor of electrical energy were acquired for the purpose of providing power to a consumer for use by the consumer in the operation in Canada of a mine, ore mill, smelter, metal refinery or any combination thereof and at least 80 % of the producer’s or distributor’s output of electrical energy for the first two taxation years in which the producer or the distributor, as the case may be, sold power was sold to the consumer for that purpose, the property shall be included in

(*a*) Class 10 in Schedule B if it is property that the producer or the distributor acquired”;

(2) by replacing paragraph *b* by the following:

“(b) Class 41 in Schedule B in any other case, except where the property would otherwise be included in Class 43.1 in Schedule B and the taxpayer has, by a letter filed with the fiscal return of the taxpayer filed in accordance with sections 1000 to 1003 of the Act for the taxation year in which the property was acquired, elected to include the property in Class 43.1.”.

(2) Paragraph 2 of subsection 1 applies in respect of property acquired after 21 February 1994. However, where a taxpayer acquires the property after that date and on or before the date on which this Regulation is published in the *Gazette officielle du Québec*, the taxpayer may make the election referred to in section 130R65 of the Regulation respecting the Taxation Act, enacted by subsection 1, by notifying the Minister of Revenue in

writing not later than six months after the end of the month in which this Regulation is published in the *Gazette officielle du Québec*.

**19.** Section 130R66 of the Regulation is amended, in the French text, by replacing “matériel et d’installation de génératrice” by “matériel de production ou de distribution et d’installations de production”.

**20.** (1) Sections 130R91.1 and 130R91.2 of the Regulation are replaced by the following:

“**130R91.1.** Where one or more properties of a taxpayer that are included in Class 41 in Schedule B because of subparagraph *a*, *a.1* or *a.2* of the first paragraph of that class were acquired for the purpose of gaining or producing income from only one mine, they shall be included in a class separate from the class of the other properties of the taxpayer, including those acquired for the purpose of gaining or producing income from another mine, belonging to the same class.

**130R91.2.** Where more than one property of a taxpayer is included in Class 41 in Schedule B because of subparagraph *a*, *a.1* or *a.2* of the first paragraph of that class and one of the properties was acquired for the purpose of gaining or producing income from particular mines, and one of the properties was acquired for the purpose of gaining or producing income from only one mine or more than one mine other than any of the particular mines, a separate class must be created for the properties that were acquired for the purpose of gaining or producing income from the particular mines.”.

(2) Subsection 1 has effect from 7 March 1996.

**21.** (1) Section 152R1 of the Regulation is replaced by the following:

“**152R1.** In this chapter, “reinsurance commission”, “actuarial liability”, “net premium for the policy” and “reported reserve” have the meaning assigned by section 840R1 and “Superintendent of Financial Institutions” has the meaning assigned by section 835 of the Act.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

**22.** (1) Section 152R6 of the Regulation is replaced by the following:

“**152R6.** An insurer may deduct in respect of a policy under which a claim that was incurred before the end of the year has been reported to the insurer and in respect of which the insurer is, or may be, required to make a

payment or incur an expense after the year, such amount as the insurer may claim not exceeding 100 %, where the claim is in respect of damages for personal injury or death and the insurer has agreed to a structured settlement of the claim, and 95 %, in any other case, of the lesser of the insurer's actuarial liability at the end of the year in respect of the claim and the insurer's reported reserve at the end of the year in respect of the claim.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

**23.** (1) The Regulation is amended by inserting, after section 152R6, the following section:

“**152R6.1.** An insurer may deduct in respect of a policy under which there may be a claim incurred before the end of the year that has not been reported to the insurer, such amount as the insurer may claim not exceeding 95 % of the lesser of the insurer's actuarial liability at the end of the year in respect of the possibility that there are claims under the policy incurred before the end of the year that have not been reported to the insurer, and the insurer's reported reserve at the end of the year in respect of the possibility that there are claims under the policy incurred before the end of year that have not been reported to the insurer.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

**24.** (1) Chapter V.2 of Title X of the Regulation is revoked.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

**25.** (1) The Regulation is amended by inserting, after section 157.12R4, the following:

“**CHAPTER V.3**  
**UNPAID CLAIMS RESERVE ADJUSTMENT**

**157.12R5.** For the purposes of section 157.12 of the Act, an insurer's unpaid claims reserve adjustment for its taxation year that includes 23 February 1994 is the amount by which the aggregate of all amounts each of which is the maximum amount that, because of section 152R6, was deductible under section 152 of the Act in respect of an insurance policy in computing the insurer's income for its last taxation year that ended before 23 February 1994 exceeds

(a) where the insurer elects, by notifying the Minister in writing, to have this paragraph apply, the aggregate of all amounts each of which is the maximum amount that

would, because of section 152R6, have been deductible under section 152 of the Act in respect of an insurance policy in computing the insurer's income for its last taxation year that ended before 23 February 1994 if the figure “3” in the formula provided for in subparagraph *b* of the first paragraph of section 152R6, as it read for that year, were replaced by the figure “1”; and

(b) in any other case, the aggregate of all amount each of which is the maximum amount that would, because of section 152R6 or 152R6.1, have been deductible under section 152 of the Act in respect of an insurance policy in computing the insurer's income for its last taxation year that ended before 23 February 1994 if section 152R6.1 had applied to that year and sections 152R6 and 152R6.1 were read in their application to that year as they read in their application to the insurer's taxation year that includes 23 February 1994.”.

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

**26.** (1) Section 159R4 of the Regulation is amended by replacing paragraph *d* by the following:

“(d) the State, Her Majesty in right of Canada or a province, other than Québec, or a municipality in Canada; or”.

(2) Subsection 1 has effect from 12 June 1998.

**27.** (1) Section 192R1 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**192R1.** For the purposes of the first paragraph of section 192 of the Act, section 985 of the Act applies to every State body or federal Crown body, except”;

(2) by replacing, in the English text, paragraph *a* by the following:

“(a) The St. Lawrence Seaway Authority;”;

(3) by replacing paragraph *h.1* by the following:

“(h.1) Canada Development Investment Corporation;”;

(4) by replacing, in the English text, paragraph *w* by the following:

“(w) VIA Rail Canada Inc.”.

(2) Subsection 1 has effect from 12 June 1998.

**28.** Section 241.0.1R1 of the Regulation is amended by replacing paragraph *c* by the following:

“(c) a corporation that had an employee share ownership plan registered under Part 1 of the Employee Investment Act of British Columbia S.B.C., 1989, c. 24);”.

**29.** (1) Section 241.0.1R2 of the Regulation is amended, in the first paragraph,

(1) by replacing subparagraph *a.1* by the following:

“(a.1) the amount of any assistance provided under the provisions of the Employee Investment Act of British Columbia S.B.C., 1989, c. 24) in respect of, or for the acquisition of, a share of the capital stock of a corporation referred to in paragraph *c* of section 241.0.1R1;”;

(2) by replacing subparagraph *b* by the following:

“(b) the amount of any tax credit provided in respect of, or for the acquisition of, a share of a corporation referred to in any of subparagraphs *g* to *j* of the first paragraph of section 21.19R1 or in any of subparagraphs *a* and *c* to *f* of the second paragraph of that section;”.

(2) Paragraph 2 of subsection 1 applies from the taxation year 1995. However, where subparagraph *b* of the first paragraph of section 241.0.1R2 of the Regulation, enacted by that paragraph 2, applies to the taxation years 1995 and 1996, it shall be read with “subparagraphs *g* to *j*” and “subparagraphs *a* and *c* to *f*” replaced, respectively, by “subparagraphs *g* to *i*” and “subparagraphs *a* and *c* to *e*”.

**30.** Section 241.0.1R3 of the Regulation is amended by replacing paragraphs *a* to *d* by the following:

“(a) the Alberta Stock Savings Plan Act of Alberta S.A., 1986, c. A-37.7);

(b) The Stock Savings Tax Credit Act of Saskatchewan S.S., 1986, c. S-59.1);

(c) the Nova Scotia Stock Savings Plan Act of Nova Scotia S.N.S., 1987, c. 6);

(d) The Stock Savings Tax Credit Act of Newfoundland S.N., 1988, c. 14).”.

**31.** (1) Section 250.2R1 of the Regulation is amended

(1) by replacing the portion before paragraph *a* by the following:

“**250.2R1.** For the purposes of section 250.2 of the Act, a prescribed security, for a taxpayer referred to in section 250.1 of the Act, is”;

(2) by replacing paragraph *c* by the following:

“(c) a share or a bond, debenture, bill, note, obligation secured by hypothec or similar obligation that was acquired by the taxpayer from a person with whom the taxpayer does not deal at arm’s length, other than from a person in respect of whom section 250.1 of the Act may apply for the person’s taxation year that includes the time of the acquisition;”;

(3) by inserting, after paragraph *c*, the following paragraph:

“(c.1) a security described in paragraph *c* that was acquired by the taxpayer from a person, other than from a person in respect of whom section 250.1 of the Act may apply for the person’s taxation year that includes the time of the acquisition, in circumstances in which section 518 or 529 of the Act applied;”;

(4) by striking out, in the French text, at the end of paragraph *d*, “ou”;

(5) by replacing paragraph *e* by the following:

“(e) a security described in paragraph *c* that was acquired by the taxpayer as proceeds of disposition for a security of the taxpayer to which any of paragraphs *a* to *c* and *d* applied in respect of the taxpayer, or as a result of one or more transactions that may reasonably be considered to have been an exchange or substitution of a security of the taxpayer to which any of paragraphs *a* to *c* and *d* applied.”.

(2) Subsection 1 applies from the taxation year 1993. However, where paragraph *c* of section 250.2R1 of the Regulation, enacted by subsection 1, applies before 30 October 1996, it shall be read as follows:

“(c) a share or a bond, debenture, bill, note, hypothec, mortgage or similar obligation that was acquired by the taxpayer in a transaction with a person with whom the taxpayer was not dealing at arm’s length, other than from a person in respect of whom section 250.1 of the Act applies for the person’s taxation year that includes the time of the acquisition;”.

**32.** (1) Section 311.1R1 of the Regulation is amended by replacing “prescribed payment” by “prescribed amount”.

(2) Subsection 1 applies in respect of amounts received after 31 December 1997.

**33.** (1) The Regulation is amended by inserting, after section 311.1R1, the following section:

“**311.1R2.** For the purposes of section 311.1 of the Act, the following amounts are prescribed amounts:

(a) an amount corresponding to the amount of the increase in respect of dependent children received under section 25 of the Act respecting income security R.S.Q., c. S-3.1.1) by a person who claims to be a Convention refugee, within the meaning of the Immigration Act Revised Statutes of Canada, 1985, c. I-2), or by a person who, having made such a claim, was not determined to be a Convention refugee but whose presence in the territory is permitted;

(b) an amount corresponding to the amount of the increase received and provided for in any of sections 10.2, 10.4 to 11.2, 16.2, 132.1, 132.2, 132.4 and 132.16 of the Regulation respecting Income Security, made by Order in Council 922-89 dated 14 June 1989, as amended;

(c) an amount received as a special benefit referred to in Subdivision 2 of Division III of Chapter II of the Regulation respecting Income Security.”

(2) Subsection 1 applies in respect of amounts received after 31 December 1997. However, where paragraph *b* of section 311.1R2 of the Regulation, enacted by subsection 1, applies to an amount received before 11 November 1998, it shall be read with “, 132.4 and 132.16” replaced by “and 132.4”.

**34.** (1) Section 488R1 of the Regulation is amended

(1) by inserting, after paragraph *c*, the following paragraph:

“(c.1) the income of the Société de développement de Oujé-Bougoumou or the Ouje-Bougoumou Eénuch Association situated on a reserve within the meaning of section 725.0.1 of the Act;”;

(2) by replacing paragraph *t* by the following:

“(t) a benefit received under Chapter III of the Act respecting income security R.S.Q., c. S-3.1.1);”;

(3) by replacing, in paragraph *y*, “l’Emploi et de la Solidarité” by “la Solidarité sociale”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 1992. However, where paragraph *c.1* of

section 488R1 of the Regulation, enacted by that paragraph 1, applies to the taxation years 1992 to 1996, it shall be read with “within the meaning of section 725.0.1 of the Act” replaced by “within the meaning of paragraph *b* of section 488R2”.

(3) Paragraph 2 of subsection 1 applies in respect of amounts received after 31 December 1997.

(4) Paragraph 3 of subsection 1 has effect from 15 December 1998.

**35.** Section 510.1R1 of the Regulation is replaced by the following:

“**510.1R1.** The Class I Special Shares of Reed Stenhouse Companies Limited, issued before January 1, 1986, are prescribed shares for the purposes of section 510.1 of the Act.”

**36.** (1) Section 570R4 of the Regulation is replaced by the following:

“**570R4.** For the purposes of paragraph *n* of section 570 of the Act, a prescribed venture capital corporation means a corporation referred to in section 21.19R1.”

(2) Subsection 1 has effect from 20 March 1997.

**37.** The Regulation is amended by inserting, after section 726.4.12R2, the following:

“**CHAPTER IV.0.0.2**  
ADDITIONAL DEDUCTION IN RESPECT OF  
CERTAIN SURFACE MINING EXPLORATION  
EXPENSES OR OIL AND GAS EXPLORATION  
EXPENSES INCURRED IN QUÉBEC”.

**38.** (1) Sections 751R1 and 751R2 of the Regulation are revoked.

(2) Subsection 1 applies from the taxation year 1995.

**39.** (1) Section 825R6 of the Regulation is amended by replacing, in subparagraph *vii* of subparagraph *b* of the second paragraph, “418.14” by “418.12”.

(2) Subsection 1 has effect from 6 March 1996.

**40.** (1) Section 840R1 of the Regulation is amended

(1) by inserting, after paragraph *c*, the following paragraph:

“(c.1) “actuarial liability” of an insurer at a particular time means



i. in respect of a claim incurred before that time under an insurance policy, a reasonable estimate, determined in accordance with actuarial principles, of the present value at that time of the insurer's future payments and claim adjustment expenses in respect of the claim minus the present value at that time of amounts that the insurer will recover after that time in respect of the claim because of salvage, subrogation or any other reason, and

ii. in respect of the possibility that there are claims under an insurance policy incurred before that time that have not been reported to the insurer, a reasonable estimate, determined in accordance with actuarial principles, of the present value at that time of the insurer's payments and claim adjustment expenses in respect of those claims minus the present value at that time of amounts that the insurer will recover after that time in respect of those claims because of salvage, subrogation or any other reason;"

(2) by inserting, after paragraph *h*, the following paragraph:

“(h.1) “reported reserve” of an insurer at the end of a taxation year means the amount equal to

i. where the insurer was required to file an annual report with the Superintendent of Financial Institutions for a period ending coincidentally with the year, the amount of the reserve reported in that annual report,

ii. where the insurer was, throughout the year, subject to the supervision of the Superintendent of Financial Institutions and subparagraph *i* does not apply, the amount of the reserve reported in its financial statements for the year, and

iii. in any other case, including where the insurer is not subject to the supervision of the Superintendent of Financial Institutions, zero;”

(2) Subsection 1 applies to taxation years that end after 22 February 1994.

41. (1) Section 895R1 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) a tax-exempt person means a student who was enrolled in one or more educational programs and who, for each such program, participated in the program within the framework of an office or employment during a period in respect of which the student received income from that office or employment;”

(2) Subsection 1 applies from the taxation year 1996.

42. (1) Section 998R1 of the Regulation is amended

(1) by inserting, after paragraph *d*, the following paragraph:

“(d.1) the State;”;

(2) by replacing paragraph *e* by the following:

“(e) Her Majesty in right of a province, other than Québec; and”.

(2) Subsection 1 has effect from 12 June 1998.

43. (1) Section 1029.8.1R0.3 of the Regulation is amended

(1) by replacing, at the end of paragraph *d*, the period by a semicolon;

(2) by adding, after paragraph *d*, the following paragraph:

“(e) the Centre de géomatique du Québec Inc.”.

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 22 December 1998 under an eligible research contract entered into after that date.

44. (1) Section 1029.8.1R3 of the Regulation is amended

(1) by replacing, at the end of paragraph *m*, the period by a semicolon;

(2) by adding, after paragraph *m*, the following paragraphs:

“(n) the Institut des biomatériaux du Québec I.B.Q. Inc.;

(o) the Centre de développement rapide de produits et de procédés.”.

(2) Subsection 1 applies in respect of scientific research and experimental development undertaken after 23 June 1998 under a university research contract entered into after that date.

45. Section 1029.8.9.1R4 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) A is the Maximum Pensionable Earnings, as determined under section 40 of the Act respecting the

Québec Pension Plan R.S.Q., c. R-9), for the calendar year in which the taxation year ends; and”.

**46.** Section 1029.8.9.1R5 of the Regulation is replaced by the following:

“**1029.8.9.1R5.** Where, during a taxation year ending in a particular calendar year, a corporation employs an individual who is a specified employee of the corporation, the corporation is associated with another corporation during a taxation year of the other corporation ending in the particular calendar year and the individual is an employee of the other corporation during that taxation year of the other corporation, the total of the amounts that may be included, for the salary or wages of the individual, in computing the aggregate referred to in section 1029.8.9.1R1 by the corporation and by any other corporation associated with it, for their respective taxation year ending in the particular calendar year, shall not exceed the product obtained by multiplying 2.5 by the Maximum Pensionable Earnings, as determined under section 40 of the Act respecting the Québec Pension Plan R.S.Q., c. R-9), for the particular calendar year.”.

**47.** (1) Section 1029.8.34R1 of the Regulation is amended by inserting, after paragraph *c*, the following paragraph:

“(c.1) the amount of financial assistance granted by the Canadian Television Fund under the Licence Fee Program or the Equity Investment Program;”.

(2) Subsection 1 has effect from 9 September 1996. However, the reference to the Canadian Television Fund, in paragraph *c.1* of section 1029.8.34R1 of the Regulation, enacted by subsection 1, shall be replaced by a reference to the Cable Production Fund, where that paragraph *c.1* applies before 1 May 1997, and by a reference to the Canada Television and Cable Production Fund, where that paragraph *c.1* applies after 30 April 1997 and before 1 September 1998.

**48.** (1) Section 1029.8.67R1 of the Regulation is replaced by the following:

“**1029.8.67R1.** For the purposes of the definition of “child care expense” in section 1029.8.67 of the Act, a prescribed expense is an expense that is paid by an individual as a contribution fixed by the Regulation respecting reduced contributions, made by Order in Council 1071-97 dated 20 August 1997, or as a contribution fixed by the budgetary rules established in accordance with section 472 of the Education Act R.S.Q., c. I-13.3), where the contribution is, according to the rules, related to the basic services provided to a child who regularly attends school day care.”.

(2) Subsection 1 applies from the taxation year 1998.

**49.** (1) Section 1079.1R2 of the Regulation is amended by replacing subparagraph *e* of the second paragraph by the following:

“(e) eligible shares within the meaning of the Régime d’investissement coopératif established under the Act respecting the Ministère de l’Industrie et du Commerce R.S.Q., c. M-17);

(2) Subsection 1 has effect from 8 June 1999.

**50.** (1) Section 1086R6.1 of the Regulation is amended by replacing paragraph *b* by the following:

“(b) where, for a taxation year, a taxpayer who is a beneficiary under the fund is required to include an amount in computing the taxpayer’s income in accordance with section 961.18 or 961.19 of the Act or may or would, but for Title II of Book V.2.1 of Part I of the Act, be allowed pursuant to section 961.20 or 961.21 of the Act to deduct an amount in computing the taxpayer’s income.”.

(2) Subsection 1 applies from the taxation year 1998.

**51.** (1) Section 1086R7 of the Regulation is amended

(1) by replacing, in the portion before paragraph *a*, “1086R7.1, 1086R7.2” by “1086R7.1 to 1086R7.2”;

(2) by replacing, in the portion of paragraph *b* before subparagraph *i*, “section 1086R7.1” by “any of sections 1086R7.1 to 1086R7.1.2”.

(2) Subsection 1 has effect from 17 October 1991.

**52.** (1) Section 1086R7.1 of the Regulation is replaced by the following:

“**1086R7.1.** A person or partnership that is indebted in a calendar year under a debt obligation in respect of which section 92.1 of the Act and paragraph *b* of section 1086R7 apply with respect to a taxpayer shall file an information return in prescribed form in respect of the amount that would, if the year were a taxation year of the taxpayer, be included as interest in respect of the debt obligation in computing the taxpayer’s income for the year.”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

**53.** (1) The Regulation is amended by inserting, after section 1086R7.1, the following sections:

**“1086R7.1.1.** A person or partnership that is indebted in a calendar year under an indexed debt obligation in respect of which paragraph *b* of section 1086R7 applies shall, for each taxpayer who holds an interest in the debt obligation at any time in the year, file an information return in prescribed form in respect of the amount that would, if the year were a taxation year of the taxpayer, be included as interest in respect of the debt obligation in computing the taxpayer’s income for the year.

**1086R7.1.2.** Where, at any time in a calendar year, a person or partnership holds, on behalf or as a mandatory of a taxpayer resident in Québec, an interest in a debt obligation referred to in the second paragraph, that person or partnership shall file an information return in prescribed form in respect of the amount that would, if the year were a taxation year of the taxpayer, be included as interest in respect of the debt obligation in computing the taxpayer’s income for the year.

The debt obligation to which the first paragraph refers is an obligation referred to in paragraph *b* of section 1086R7 that is

(a) an obligation in respect of which section 92.1 of the Act applies with respect to the taxpayer; or

(b) an indexed debt obligation.”.

(2) Subsection 1 applies in respect of debt obligations issued after 16 October 1991.

**54.** Section 1086R7.2 of the Regulation is replaced by the following:

**“1086R7.2.** Every insurer, within the meaning of paragraph *a.1* of section 966 of the Act, who is a party to a life insurance policy in respect of which an amount is to be included in computing the income of a taxpayer pursuant to section 92.9, as it read before its repeal, or section 92.11 or 92.13 of the Act or pursuant to paragraph *c.1* of section 312 of the Act, as it read before being struck out, shall file an information return in prescribed form in respect of that amount.”.

**55.** (1) Section 1086R7.6 of the Regulation is amended by replacing “l’Emploi et de la Solidarité” by “la Solidarité sociale”.

(2) Subsection 1 has effect from 15 December 1998.

**56.** (1) Section 1086R8.1.8 of the Regulation is replaced by the following:

**“1086R8.1.8.** Where a partnership that carries on a business in Canada causes scientific research and experimental

development within the meaning of sections 222R1 and 222R2 to be undertaken on its behalf in Québec as part of a contract and makes an expenditure, as part of the contract, that is a portion of the consideration referred to in subparagraph *c* or *e* of the first paragraph of section 1029.8 of the Act, the partnership shall transmit in writing, within 60 days following the end of its fiscal period during which the expenditure is made, to each taxpayer who is a member thereof at the end of that fiscal period, the information required by section 1029.8.0.0.1 of the Act in respect of that contract.”.

(2) Subsection 1 applies in respect of expenditures made after 12 May 1994 as part of a contract entered into after that date.

**57.** (1) Section 1086R8.9 of the Regulation is amended by replacing the portion before subparagraph *b* of the first paragraph by the following:

**“1086R8.9.** The Minister of Social Solidarity shall file an information return in prescribed form in respect of the following amounts:

(a) a benefit the Minister of Social Solidarity pays under the Act respecting income security R.S.Q., c. S-3.1.1), other than a benefit paid under Chapter III of that Act, a payment described in section 311.1R1, or an amount described in any of paragraphs *a* to *c* of section 311.1R2; and”.

(2) Subsection 1 applies in respect of amounts paid after 31 December 1997. However, where the portion of the first paragraph of section 1086R8.9 of the Regulation before subparagraph *b*, enacted by subsection 1, applies before 15 December 1998, it shall be read with the words “Social Solidarity” replaced, wherever they appear, by the words “Employment and Solidarity”.

**58.** (1) Section 1086R23.8 of the Regulation is amended by replacing subparagraph *a* of the second paragraph by the following:

“(a) the State or Her Majesty in right of Canada or a province, other than Québec;”.

(2) Subsection 1 has effect from 12 June 1998.

**59.** (1) Section 1086R23.12 of the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

**“1086R23.12.** Where, during a taxation year or a fiscal period, as the case may be, a particular person, other than a corporation referred to in section 1086R23.12.1 or a person exempt from tax for the year under Book VIII of

Part I of the Act, or a partnership incurs expenditures for renovation, improvement, maintenance or repair work in respect of a building, structure or land that is property situated in Québec and used in the course of carrying on a business or to derive income therefrom, that particular person or a member of that partnership designated by the members of the partnership shall attach to the fiscal return that the person or member files for that year or for the person's or the member's taxation year during which the partnership's fiscal period ends, under Part I of the Act, an information return in prescribed form in respect of every person having carried out the work, other than a person who is".

(2) Subsection 1 applies to taxation years that end after 25 March 1997.

**60.** (1) The Regulation is amended by inserting, after section 1086R23.12, the following sections:

**"1086R23.12.1.** The corporation to which the first paragraph of section 1086R23.12 refers is a corporation whose assets as shown in its financial statements submitted to the shareholders or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, where the corporation is in its first fiscal period, at the beginning of its first fiscal period, are not less than \$25,000,000.

Where the corporation referred to in the first paragraph is a cooperative, the first paragraph shall be read as if the reference therein to "submitted to the shareholders" were a reference to "submitted to the members".

**1086R23.12.2.** For the purposes of section 1086R23.12.1, in computing the assets of a corporation at the time referred to therein, the amount representing the surplus reassessment of its property and the amount of its intangible assets shall be subtracted, to the extent that the amount indicated in their respect exceeds the expenditure made in their respect.

For the purposes of the first paragraph, where all or part of an expenditure made in respect of intangible assets consists of shares of the corporation's or cooperative's capital stock, all or the part of the expenditure, as the case may be, is deemed to be nil.

**1086R23.12.3.** For the purposes of section 1086R23.12.1, the assets of a corporation that is associated in a taxation year with one or more other corporations is equal to the amount

by which the aggregate of the assets of the corporation and of each corporation associated with it, as determined in accordance with sections 1086R23.12.1 and 1086R23.12.2, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.".

(2) Subsection 1 applies to taxation years that end after 25 March 1997.

**61.** (1) Section 1117R1 of the Regulation is replaced by the following:

**"1117R1.** For the purposes of section 1117 of the Act, a prescribed corporation means a corporation referred to in any of subparagraphs *g* to *j* of the first paragraph of section 21.19R1 or in any of subparagraphs *a* and *c* to *f* of the second paragraph of that section.".

(2) Subsection 1 applies from the taxation year 1995. However, where section 1117R1 of the Regulation, enacted by subsection 1, applies to the taxation years 1995 and 1996, it shall be read with "subparagraphs *g* to *j*" and "subparagraphs *a* and *c* to *f*" replaced, respectively, by "subparagraphs *g* to *i*" and "subparagraphs *a* and *c* to *e*".

**62.** (1) The Regulation is amended

(1) by replacing "section 86 of the Act respecting the application of the Taxation Act S.Q., 1972, c. 24)" or "section 86 of the Act respecting the application of the Taxation Act 1972, c. 24)", as the case may be, by "section 88.4 of the Act respecting the application of the Taxation Act R.S.Q., c. I-4)", in the following provisions:

- paragraph *a* of section 130R38;
- paragraph *a* of section 130R39;
- paragraph *a* of section 130R39.1;
- paragraph *a* of section 130R39.2;
- the portion of subparagraph *i* of subparagraph *a* of the second paragraph of section 360R7 before subparagraph 1;
- the portion of section 360R28.2.1 before paragraph *a*;

(2) by replacing "sous-paragraphe" by "paragraphe", in the French text of the following provisions:

- section 336R6;
- section 336R16;

(3) by striking out "of subsection 1", in the following provisions:

- section 336R6;
- section 336R16;

(4) by replacing “section 86 of the Act respecting the application of the Taxation Act, to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act 1972) R.R.Q., 1981, c. I-4, r.2)” or “section 86 of the Act respecting the application of the Taxation Act, to the extent that section 86.4 of the Regulation respecting the application of the Taxation Act 1972)”, as the case may be, by “section 88.4 of the Act respecting the application of the Taxation Act, to the extent that that section”, in the following provisions:

- subparagraph 1 of subparagraph i of subparagraph a of the second paragraph of section 360R7;
- subparagraph b of the second paragraph of section 360R7;

(5) by inserting, after “to an amount deducted under section 358 of the Act,” “as it read before its repeal,” in the following provisions:

- paragraph a of section 360R12;
- paragraph a of section 360R14;

(6) by replacing “under sections 333.1 and 358 of the Act” by “under section 333.1 of the Act and section 358 of the Act, as it read before its repeal,” in the following provisions:

- paragraph a of section 360R12;
- paragraph a of section 360R14;

(7) by replacing “administrative support” by “back office”, in the English text of the following provisions:

- section 737.13R1;
- the portion of paragraph u of section 737.13R2 before subparagraph i.

(2) Paragraphs 1 to 4 of subsection 1 have effect from 12 June 1998.

(3) Paragraph 7 of subsection 1 has effect from 1 April 1998.

**63.** (1) Class 1 in Schedule B to the Regulation is amended by replacing paragraph *k* by the following:

“(k) electrical generating equipment, except as specified elsewhere in this Schedule;”.

(2) Subsection 1 applies in respect of property acquired after 31 December 1987.

**64.** (1) Class 8 in Schedule B to the Regulation is amended by replacing the portion before paragraph *a* by the following:

**“Class 8**

(20 %)

Property not included in Class 1, 2, 7, 9, 11 or 30 that is”.

(2) Subsection 1 applies in respect of property acquired after 31 December 1987.

**65.** Class 9 in Schedule B to the Regulation is amended by replacing, in the French text of paragraph *e* of subsection 1, “électricité” by “d’électricité”.

**66.** (1) Class 24 in Schedule B to the Regulation is amended

(1) by replacing the portion of subparagraph *b* of the first paragraph before subparagraph *i* by the following:

“(b) property acquired after 31 December 1970 and before 1 January 1999 that would otherwise be included in another class in this schedule and that”;

(2) by replacing the portion of subparagraph *c* of the first paragraph before subparagraph *i* by the following:

“(c) property acquired after 8 May 1972 and before 1 January 1999 that would otherwise have been property referred to in subparagraph *b* except that it was acquired”.

(2) Subsection 1 has effect from 22 February 1994.

**67.** (1) Class 25 in Schedule B to the Regulation is amended by replacing the second paragraph by the following:

“Such property must have been acquired before 23 October 1968 or after 22 October 1968 and before 1 January 1974, where the acquisition of the property may reasonably be regarded as having been in fulfilment of an obligation undertaken in an agreement made in writing before 23 October 1968 and ratified, confirmed or adopted by Parliament, or the legislature of a province, other than Québec, by a statute that came into force before that date.”.

(2) Subsection 1 has effect from 12 June 1998.

68. (1) Class 27 in Schedule B to the Regulation is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

**“Class 27**

(s. 130R29)

Property acquired after 12 March 1970 and before 1 January 1999 that would otherwise be included in another class in this schedule and that”.

(2) Subsection 1 has effect from 22 February 1994.

69. (1) Class 34 in Schedule B to the Regulation is amended

(1) by replacing, in the French text, the portion before paragraph *b* of subsection 1 by the following:

**“Catégorie 34**

(a. 130R2)

1. Les biens qui seraient autrement compris dans l’une des catégories 1, 2 et 8 et qui:

(a) sont constitués par le matériel générateur d’électricité, par le matériel de production et la tuyauterie d’un distributeur de chaleur, par le matériel générateur de vapeur acquis par le contribuable principalement pour produire de la vapeur afin de faire fonctionner le matériel générateur d’électricité ou par un ajout à l’un ou l’autre de ces biens, à l’exclusion d’un édifice ou autre structure;”;

(2) by replacing the word “émis”, wherever it appears in the French text of the portion of paragraph *d* of subsection 1 before subparagraph ii, by the word “délivré”;

(3) by replacing subparagraph ii of paragraph *d* of subsection 1 by the following:

“ii. to produce electrical energy by the utilization of a fossil fuel that is petroleum, natural gas or related hydrocarbons, coal, coal gas, coke, lignite or peat, or another fuel that is wood waste or municipal waste, or any combination thereof, if the consumption of fossil fuel, expressed as the high heat value of the fossil fuel, chargeable to electrical energy on an annual basis in respect of the property is not greater than 7,000 Btu per kilowatt-hour of electrical energy produced, or”;

(4) by replacing, in the French text of paragraph *b* of subsection 2, “émis” by “délivré”;

(5) by replacing, in paragraph *c* of subsection 2, “adapt solar heating equipment to” by “interface solar heating equipment with”;

(6) by replacing paragraphs *d* to *f* of subsection 2 by the following:

“(d) is a hydro-electric installation of a producer of hydro-electric energy with a planned maximum generating capacity not exceeding 15 megawatts upon completion of site development that is the generating equipment and plant, including structures, of that producer including a canal, a dam, a dyke, an overflow spillway, a penstock, fishways or fish bypasses, control or transmission equipment and a powerhouse complete with generating equipment and other equipment ancillary thereto, except a property included in Class 10 or 17 or that is distribution equipment;

(e) is heat recovery equipment that is designed to conserve energy or reduce the requirement to acquire energy by extracting and reusing heat from thermal waste including condensers, heat exchange equipment, steam compressors used to upgrade low pressure steam, waste heat boilers and ancillary equipment such as control panels, fans, pumps or measuring instruments;

(f) is an addition or alteration to a hydro-electric installation described in paragraph *d* that results in a change in generating capacity if the new maximum generating capacity at the installation does not exceed 15 megawatts; or”.

(7) by replacing, in the French text, paragraph *g* of subsection 2 by the following:

“(g) sont constitués par une installation fixe, acquise après le 25 février 1986, consistant en un système de conversion de l’énergie cinétique du vent destiné à produire de l’énergie électrique et composé d’une éolienne, d’une génératrice et du matériel connexe, y compris le matériel de contrôle et de conditionnement, la structure support, la centrale électrique ainsi que le matériel accessoire à celle-ci, et le matériel de transmission, mais à l’exclusion d’un bien qui est compris dans l’une des catégories 10 et 17 ou qui est constitué par du matériel de stockage de l’énergie électrique ou du matériel de distribution.”;

(8) by replacing subsection 3 by the following:

“(3) However, property in this class does not include

(a) property that had been used before it was acquired by the taxpayer unless the property had previously been included in Class 34 for the purpose of

computing the income of the person from whom it was acquired;

(b) property acquired by the taxpayer after 21 February 1994 other than

i. property

(1) that was acquired pursuant to an agreement of purchase and sale in writing entered into by the taxpayer before 22 February 1994,

(2) that was acquired in order to satisfy a legally binding obligation entered into by the taxpayer in writing before 22 February 1994 to sell electricity to a public power utility in Canada,

(3) that was under construction by or on behalf of the taxpayer on 22 February 1994, or

(4) that is machinery or equipment that is a fixed and integral part of a building, structure or other property that was under construction by or on behalf of the taxpayer on 22 February 1994, and

ii. property acquired by the taxpayer before 1 January 1996

(1) pursuant to an agreement of purchase and sale in writing entered into before 1 January 1995 to acquire the property from a person or partnership in circumstances where the property was part of a project that was under construction by the person or partnership on 22 February 1994, and it is reasonable to conclude, having regard to all of the circumstances, that the person or partnership constructed the project with the intention of transferring all or part of the project to another taxpayer after completion, or

(2) pursuant to an agreement in writing entered into before 1 January 1995 by the taxpayer with a person or partnership where the taxpayer agrees to assume a legally binding obligation entered into by the person or partnership before 22 February 1994 to sell electricity to a public power utility in Canada; or

(c) property in respect of which a certificate has not been issued under paragraph *d* of subsection 1 or paragraph *b* of subsection 2 before the time that is the later of

i. the end of 1995, and

ii. two years after the property is acquired by the taxpayer or, where the property is property acquired in circumstances to which paragraph *b* applies, two years after substantial completion of the property.”.

(2) Subsection 1 has effect from 22 February 1994.

70. (1) Class 41 in Schedule B to the Regulation is amended

(1) by replacing subparagraph *a* of the first paragraph by the following:

“(a) property not included in Class 28 that would otherwise be included in that class if that class were read without reference to subparagraph *b.1* of the first paragraph of that class and if subparagraphs *i* to *iii* of subparagraph *d* of that first paragraph were read as follows:

i. property that was acquired before the mine came into production and that would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e*, *f* or *k* of subsection 2 of the description of that class or would have been so included in that class if it had been acquired after the 1971 taxation year, and property that would, if it were not included in this class, be included in Class 41 because of section 130R65 or 130R66,

ii. property that was acquired before the mine came into production and that would, if it were not included in this class, be included in Class 10 because of paragraph *m* of subsection 2 of the description of that class, or

iii. property that was acquired after the mine came into production and that would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e*, *f* or *k* of subsection 2 of the description of that class, and property that would, if it were not included in this class, be included in Class 41 because of section 130R65 or 130R66.”;

(2) by inserting, after subparagraph *a* of the first paragraph, the following subparagraphs:

“(a.1) property that is the portion, expressed as a percentage determined by reference to capital cost, of property referred to in the second paragraph, where that percentage is determined by the formula

$$100 \times [A - B \times 365/C] / A;$$

(a.2) property that

i. would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e* or *f* of subsection 2 of the description of that class, or that is included in this class because of section 130R65 or 130R66,

ii. was acquired by the taxpayer in a taxation year principally for the purpose of gaining or producing income from one or more mines each of which

(1) is one or more wells operated in Canada by the taxpayer for the extraction of material from a deposit of bituminous sands or oil shales,

(2) was the subject of a major expansion after 6 March 1996, and

(3) is a mine in respect of which it can be reasonably considered that the greatest designed capacity of the mine, measured in barrels of oil that is not beyond the crude oil stage or its equivalent, immediately after the expansion was not less than 25 % greater than the greatest designed capacity of the mine immediately before the expansion,

iii. was acquired by the taxpayer after 6 March 1996, before the completion of the expansion referred to in subparagraph ii, and in the course of and principally for the purposes of the expansion, and

iv. had not, before it was acquired by the taxpayer, been used for any purpose by any person or partnership with whom the taxpayer was not dealing at arm's length;

(a.3) property included in this class because of section 130R65 or 130R66, other than property described in subparagraph *a* or *a.2* or the portion of property described in subparagraph *a.1*;"

(3) by inserting, after the first paragraph, the following paragraphs:

"The property to which subparagraph *a.1* of the first paragraph refers is the property that

i. would, if it were not included in this class, be included in Class 10 because of paragraph *a*, *e* or *f* of subsection 2 of the description of that class, or that is included in this class because of section 130R65 or 130R66,

ii. is not described in subparagraph *a* or *a.2* of the first paragraph,

iii. was acquired by the taxpayer principally for the purpose of gaining or producing income from one or more mines that are operated by the taxpayer and situated in Canada, and that became available for use for the purposes of section 93.6 of the Act in a particular taxation year, and

iv. had not, before it was acquired by the taxpayer, been used for any purpose by any person or partnership with whom the taxpayer was not dealing at arm's length.

In the formula provided for in subparagraph *a.1* of the first paragraph,

(a) A is the aggregate of all amounts each of which is the capital cost of a property of the taxpayer described in the second paragraph for the particular taxation year in respect of the mine or mines referred to therein, as the case may be;

(b) B is 5 % of the taxpayer's gross revenue from the mine or mines, as the case may be, for the taxation year; and

(c) C is the number of days in the taxation year."

(2) Paragraph 1 of subsection 1 and paragraph 2 of subsection 1, where it enacts subparagraph *a.3* of the first paragraph of Class 41 in Schedule B to the Regulation, apply in respect of property acquired after 31 December 1987.

(3) Paragraph 2 of subsection 1, where it enacts subparagraphs *a.1* and *a.2* of the first paragraph of Class 41 in Schedule B to the Regulation, and paragraph 3 of that subsection 1 apply in respect of property acquired after 6 March 1996.

**71.** (1) Class 43 in Schedule B to the Regulation is amended by replacing the portion of paragraph *b* before subparagraph ii by the following:

"(b) is property that

i. would be included in Class 10 under paragraph *e* of subsection 2 of that class, if this schedule were read without reference to this paragraph and subparagraph *b* of the first paragraph of Class 41, and"

(2) Subsection 1 applies in respect of property acquired after 25 February 1992.

**72.** (1) Schedule B to the Regulation is amended by inserting, after Class 43, the following class:

**"Class 43.1**

(30 %)

Property, other than reconditioned or remanufactured equipment, that would otherwise be included in Class 1, 2 or 8 and that

(a) subject to the third paragraph, is

i. electrical generating equipment, including any heat generating equipment used primarily for the purpose of producing heat energy to operate the electrical generating equipment,



ii. equipment that generates both electrical and heat energy,

iii. heat recovery equipment used primarily for the purpose of conserving energy, or reducing the requirement to acquire energy, by extracting thermal waste that is generated by equipment referred to in subparagraph i or ii, and reusing the thermal waste to generate electrical energy from equipment referred to in subparagraph i or ii,

iv. control, feedwater and condensate systems and other equipment, where that property is ancillary to equipment referred to in any of subparagraphs i to iii, or

v. an addition to a property described in any of subparagraphs i to iv;

(b) has not been used for any purpose whatever before it is acquired by the taxpayer and that is

i. acquired by the taxpayer for use by the taxpayer for the purpose of gaining income from a business carried on in Canada or from property situated in Canada, or

ii. leased by the taxpayer to a lessee for use by the lessee for the purpose of gaining income from a business carried on in Canada or from property situated in Canada, and

(c) is part of

i. a system, other than an enhanced combined cycle system, that

(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy, or both electrical and heat energy, using only fuel that is fossil fuel, wood waste, municipal waste, landfill gas or digester gas, or any combination thereof, and

(2) has a heat rate attributable to fossil fuel not exceeding 6,000 Btu per kilowatt-hour of electrical energy generated by the system, which heat rate is calculated as the fossil fuel, expressed as the high heat value of the fossil fuel, used by the system that is chargeable to gross electrical energy output on an annual basis, or

ii. an enhanced combined cycle system that

(1) is used by the taxpayer, or by a lessee of the taxpayer, to generate electrical energy using only a combination of natural gas and waste heat from one or more natural gas compressor systems located on a natural gas pipeline,

(2) has an incremental heat rate not exceeding 6,700 Btu per kilowatt-hour of electrical energy generated by the system, which heat rate is calculated as the natural gas, expressed as its high heat value, used by the system that is chargeable to gross electrical energy output on an annual basis, and

(3) does not have economically viable access to a steam host.

Property, other than property described in subparagraph a of the first paragraph, that would otherwise be included in another class and that

(a) is

i. active solar heating equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of heating a liquid or gas used directly in an industrial process, including such equipment that consists of solar collectors, solar energy conversion equipment, solar water heaters, energy storage equipment, control equipment and equipment designed to interface solar heating equipment with other heating equipment, but not including buildings,

ii. a hydro-electric installation of a producer of hydro-electric energy, other than distribution equipment and property included in Class 10 or 17, where that installation

(1) has an annual average generating capacity not exceeding 15 megawatts upon completion of site development, and

(2) is the electrical generating equipment and plant, including structures, of that producer including a canal, a dam, a dyke, an overflow spillway, a penstock, fishways or fish bypasses, control equipment, transmission equipment and a powerhouse, complete with electrical generating equipment and other ancillary equipment,

iii. an addition or alteration to a hydro-electric installation referred to in subparagraph ii that results in an increase in generating capacity, if the resulting annual average generating capacity of the installation does not exceed 15 megawatts,

iv. heat recovery equipment, including such equipment that consists of heat exchange equipment, compressors used to upgrade low pressure steam, vapour or gas, waste heat boilers and other ancillary equipment such as control panels, fans, measuring instruments or pumps, but not including buildings, used by the taxpayer, or by a lessee of the taxpayer, primarily for the

purpose of conserving energy, or reducing the requirement to acquire energy, by

(1) extracting thermal waste that is generated directly in an industrial process, other than in an industrial process that generates or processes electrical energy, and

(2) reusing the thermal waste directly in an industrial process, other than in an industrial process that generates or processes electrical energy,

v. a fixed location device that is a wind energy conversion system that is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy, and consists of wind-driven turbine, electrical generating equipment and related equipment, including control, conditioning and battery storage equipment, support structures, powerhouse complete with other ancillary equipment, and transmission equipment, other than distribution equipment, auxiliary electrical generating equipment or property included in Class 10 or 17,

vi. fixed location photovoltaic equipment that has a peak capacity of not less than 10 kilowatts of electrical output, is used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy from solar energy, and consists of solar cells or modules and related equipment including control, conditioning and battery storage equipment, support structures, and transmission equipment, other than buildings, distribution equipment, auxiliary electrical generating equipment and property included in Class 10 or 17,

vii. above-ground equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating electrical energy solely from geothermal energy, including such equipment that consists of pumps, heat exchangers, steam separators, electrical generating equipment and ancillary equipment used to collect the geothermal heat, but not including buildings, transmission equipment, distribution equipment, equipment designed to store electrical energy and property included in Class 10 or 17,

viii. above-ground equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of collecting landfill gas or digester gas, including such equipment that consists of fans, compressors, storage tanks, heat exchangers and other ancillary equipment used to collect the gas, to remove non-combustibles and contaminants from the gas or to store the gas, but not including buildings or property included in Class 10 or 17,

ix. equipment used by the taxpayer, or by a lessee of the taxpayer, primarily for the purpose of generating heat energy from the consumption of wood waste, mu-

nicipal waste, landfill gas or digester gas, that is used directly in an industrial process carried on by the taxpayer or lessee, including such equipment that consists of control, feedwater and condensate systems, and other ancillary equipment, and fuel handling equipment used to upgrade the combustible portion of the fuel, but not including other fuel handling equipment, buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, fuel storage facilities, electrical generating equipment and property included in Class 10 or 17, or

x. an expansion engine with one or more cylinders, or turbines, that convert the compression energy in pressurized natural gas into shaft power that generates electricity, including the related electrical generating equipment and ancillary controls, if the expansion engine is used instead of a pressure reducing valve and is part of a system that is installed

(1) on a distribution line of a distributor of natural gas, or

(2) on a branch distribution line of a taxpayer primarily engaged in the manufacturing or processing of goods for sale or lease if the branch line is used to deliver natural gas directly to the taxpayer's manufacturing or processing facility; and

(b) has not been used for any purpose whatever before it was acquired by the taxpayer and that is

i. acquired by the taxpayer for use by the taxpayer for the purpose of gaining income from a business carried on in Canada or from property situated in Canada, or

ii. leased by the taxpayer to a lessee for use by the lessee for the purpose of gaining income from a business carried on in Canada or from property situated in Canada.

The property referred to in subparagraph *a* of the first paragraph does not include buildings or other structures, heat rejection equipment, such as condensers and cooling water systems, transmission equipment, distribution equipment, fuel storage facilities and fuel handling equipment.”

(2) Subsection 1 applies in respect of property acquired by a taxpayer after 21 February 1994. However,

(1) where subparagraph 2 of subparagraph ii of subparagraph *c* of the first paragraph of Class 43.1 in Schedule B to the Regulation, enacted by subsection 1, applies in respect of property acquired by the taxpayer pursuant to an agreement of purchase and sale in writing entered into before 27 September 1994, or property that was under construction by or on behalf of the taxpayer on

that date, it shall be read with “6,700 Btu” replaced by “7,000 Btu”;

(2) where the portion of the first paragraph of Class 43.1 in Schedule B to the Regulation before subparagraph *a*, enacted by subsection 1, applies in respect of property acquired by the taxpayer before 27 June 1996, or property acquired before 1 January 1998 pursuant to an agreement in writing entered into by the taxpayer before 27 June 1996, it shall be read without reference to “, other than reconditioned or remanufactured equipment,”;

(3) where the portion of subparagraph *b* of the first paragraph of Class 43.1 in Schedule B to the Regulation before subparagraph *i* or, as the case may be, the portion of subparagraph *b* of the second paragraph of that class before subparagraph *i*, enacted by subsection 1, applies in respect of property acquired by the taxpayer before 27 June 1996, or property acquired before 1 January 1998 pursuant to an agreement in writing entered into by the taxpayer before 27 June 1996, it shall be read without reference to “has not been used for any purpose whatever before it was acquired by the taxpayer and that”.

73. (1) Schedule D to the Regulation is revoked.

(2) Subsection 1 applies from the taxation year 1995.

74. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

### Regulation to revoke the Regulation respecting the application of the Taxation Act (1972)\*

An Act respecting the application of the Taxation Act (R.S.Q., c. I-4)

1. The Regulation respecting the application of the Taxation Act (1972) is revoked.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

\* The Regulation respecting the application of the Taxation Act (1972) (R.R.Q., 1981, c. I-4, r.2) has not been amended since its revision.

### Regulation to amend the Regulation respecting fiscal administration\*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 7, s. 96, 1st par., subpar. *a*, s. 97, and 1998, c. 16, s. 299)

1. (1) Sections 7R3 to 8R4 of Division II of the Regulation respecting fiscal administration are replaced by the following:

“§§1. *Direction générale de la législation et des enquêtes*

**7R3.** A public servant who holds the position of Director of Objections—Québec or Director of Objections—Montréal within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R4;

(2) section 93.1.4 of the Act; and

(3) subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).

**7R4.** A public servant who holds a position of head of a service at the Direction des oppositions—Québec or the Direction des oppositions—Montréal within the Direction générale de la législation et des enquêtes or a public servant governed by the collective labour agreement for professionals who holds a position of objection officer in one of those directorates is authorized to sign the documents required for the purposes of

(1) sections 39, 58.1, 93.1.6 and 94.1 of the Act;

(2) article 2631 of the Civil Code of Québec;

(3) section 69 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9); and

(4) section 25 of the Act respecting real estate tax refund (R.S.Q., c. R-20.1).

The first paragraph does not apply to a public servant who holds the position of Head of the Service du soutien et du registraire at the Direction des oppositions—Québec or Head of the Service de soutien administratif at the Direction des oppositions—Montréal.

\* The Regulation respecting fiscal administration (R.R.Q., 1981, c. M-31, r.1) was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

**7R5.** A public servant who holds the position of Director, Income Tax Laws and Access to Information, Head of the Service de l'interprétation relative aux entreprises or Head of the Service de l'interprétation relative aux particuliers at the Direction des lois sur les impôts et de l'accès à l'information within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) sections 39 and 58.1 of the Act;

(2) the provisions of Title VI.1 of Book VII and of Division II.4 of Chapter III.1 of Title III of Book IX of Part I, subparagraph *e* of the second paragraph of section 725.1.2, the second paragraph of section 752.0.18 and sections 1016, 1029.6.0.5, 1029.7.6, 1029.8.30, 1029.8.34, 1029.8.36.15, 1049.2.2, 1049.2.2.2, 1049.2.2.5 to 1049.2.2.8, 1049.2.2.10, 1143.1 and 1143.2 of the Taxation Act (R.S.Q., c. I-3); and

(3) sections 130R31 and 1015R4 and Classes 1(*l*), 2(*b*), 24, 27 and 34 in Schedule B to the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

**7R6.** A public servant who holds the position of Director, Tax Laws, Recovery and Administration within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R7 and 7R9; and

(2) sections 39 and 58.1 of the Act.

That public servant is also authorized to sign, as the "Commissioner" designated by the Minister to be responsible for administration of the Agreement referred to in section 2 of the Act, the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the International Fuel Tax Agreement.

**7R7.** A public servant who holds a position of head of a service at the Direction des lois sur les taxes, le recouvrement et l'administration within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provision mentioned in section 7R9;

(2) articles 2725 and 3044 of the Civil Code of Québec;

(3) subsection 2 of section 31, section 34, section 37.2 except in respect of a new assessment, and sections 38 and 46 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(4) sections 1, 165, 166, 167 and 383 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

**7R8.** A public servant governed by the collective labour agreement for professionals who holds a position of fiscal law research officer at the Direction des lois sur les taxes, le recouvrement et l'administration within the Direction générale de la législation et des enquêtes and who is designated by the Minister to act in the stead of the "Commissioner" for the purposes of the Agreement referred to in section 2 of the Act, is authorized to sign, within the limits of the public servant's duties, the documents required for the purposes of sections R340, R420.100, R1250.100 and R1360.200 of the International Fuel Tax Agreement.

**7R9.** A public servant governed by the collective labour agreement for professionals who holds a position of fiscal law research officer at the Direction des lois sur les taxes, le recouvrement et l'administration within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of section 62 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

**7R10.** A public servant of the Ministère de la Justice who holds a position of Director, Assistant Director, advocate or notary at the legal affairs service, Revenue—Ministère de la Justice or a public servant who holds a position of head of a division thereat is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R11;

(2) articles 1641, 1653, 2345, 2654, 2723, 2755, 2757, 2760, 2767, 2771, 2779, 2784, 2956, 2991, 2992, 2995 and 3003 of the Civil Code of Québec; and

(3) section 34 of the Land Transfer Duties Act (R.S.Q., c. D-17).

**7R11.** A public servant who holds a position of senior specialized clerk, law clerk or law research officer at the legal affairs service, Revenue—Ministère de la Justice is authorized to sign the documents required for the purposes of

(1) sections 10 and 71 of the Act;

(2) articles 2725, 2730, 2743, 2942, 2949, 2951, 2960, 2982, 2983 and 3044 and the second paragraph of article 3068 of the Civil Code of Québec; and

(3) sections 10 and 47 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

**7R12.** A public servant who holds the position of Senior Director of Investigations within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in sections 7R13, 7R14 and 7R15;
- (2) section 17 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (3) section 681 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);
- (4) section 51 of the Fuel Tax Act (R.S.Q., c. T-1);
- (5) section 12 of the Regulation respecting interprovincial highway transportation equipment made by Order in Council 1473-87 dated 23 September 1987; and
- (6) sections 5, 12 and 13 of the Regulation respecting international carriers and the Retail Sales Tax Act made by Order in Council 2569-83 dated 6 December 1983.

**7R13.** A public servant who holds the position of Director of Investigations—Québec or Director of Investigations—Montréal at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in sections 7R14 and 7R15;
- (2) sections 17.2 to 17.6, 21, 25.4, 36.1, 71 and 86 of the Act;
- (3) section 13.4.3 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (4) subparagraph *c* of the second paragraph of section 309.1 and subparagraph *e* of the second paragraph of section 725.1.2 of the Taxation Act (R.S.Q., c. I-3); and
- (5) sections 40.4 and 40.5 of the Fuel Tax Act (R.S.Q., c. T-1).

**7R14.** A public servant who holds a position of head of a fraud investigation service or head of a fraud investigation, enforcement and inspection service of the Direction des enquêtes—Québec or the Direction des enquêtes—Montréal at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of

(1) the provision mentioned in section 7R15;

(2) sections 27.0.2, 31, 34, 35, 35.5, 35.6, 39, 58.1 and 94.1 of the Act;

(3) sections 7.10 and 7.12 of the Tobacco Tax Act (R.S.Q., c. I-2);

(4) paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3);

(5) sections 56, 202 and 383 and subparagraph 3 of the second paragraph of section 434 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(6) sections 14.1, 33, 35, 36, 39, 40 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

**7R15.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes is authorized to sign the documents required for the purposes of article 2631 of the Civil Code of Québec.

**§§2.** *Direction générale du traitement et des technologies*

**7R16.** A public servant who holds the position of Director, Records Management at the Direction centrale du traitement—Québec or that of Director, Records Management at the Direction centrale du traitement—Montréal or who holds the position of Head of the Service de gestion des dossiers de particuliers et de mise à jour des fichiers at the Direction de la gestion des dossiers of the Direction centrale du traitement—Québec or that of Head of the Service des dossiers de particuliers at the Direction de la gestion des dossiers of the Direction centrale du traitement—Montréal within the Direction générale du traitement et des technologies is authorized to sign the documents required for the purposes of sections 42, 58.1 and 86 of the Act.

**7R17.** A public servant who holds the position of Director, Cheque Cashing at the Direction centrale du traitement—Québec or that of Director, Cheque Cashing at the Direction centrale du traitement—Montréal within the Direction générale du traitement et des technologies is authorized to sign the documents required for the purposes of sections 39, 42, 58.1 and 86 of the Act.

**§§3. Centre de perception fiscale**

**7R18.** A public servant who holds a position of Regional Director, Tax Collection at the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R19 to 7R23; and

(2) article 2771 of the Civil Code of Québec.

**7R19.** A public servant who holds a position of Director, Tax Collection in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R20 to 7R23;

(2) section 17.1 of the Act; and

(3) section 52 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

**7R20.** A public servant who holds a position of head of a tax collection service in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R21 to 7R23;

(2) sections 17, 17.5 to 17.7 and 27.0.2 of the Act;

(3) sections 45, 46, 55 and 63 of the Succession Duty Act (R.S.Q., c. D-13.2);

(4) sections 34 and 37 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(5) section 30, the second paragraph of section 54 and section 76 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2);

(6) section R345.100 of the International Fuel Tax Agreement;

(7) sections 54(2)(d) and 109 of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the appointment of a proxyholder; and

(8) section 6 of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the appointment of a proxyholder.

**7R21.** A public servant governed by the collective labour agreement for professionals who holds a position of collection adviser for complex cases in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R22 and 7R23.

**7R22.** A public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R23;

(2) sections 9.2, 10, 12.1, 13, 15 to 15.4, 16, 17.2 to 17.4, 25.4, 30.4, 31.1.1, 39, 58.1, 71 and 94.1 of the Act;

(3) sections 31.1.5R3, 31.1.5R5, 31.1.5R6 and 96R17;

(4) articles 794 and 1326 concerning the declaration of claim to the Public Curator, articles 1584, 1595 and 1641, article 1656 concerning the signing of an acquittance for subrogation and articles 1769, 2345, 2631, 2654, 2743, 2745, 2746, 2956 and 2983 of the Civil Code of Québec;

(5) articles 191, 604, 643, 655.1 and 910.2 of the Code of Civil Procedure (R.S.Q., c. C-25);

(6) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(7) section 1001 of the Taxation Act (R.S.Q., c. I-3);

(8) sections 13, 16, 22, 23, 29, 31, 37, 46, 48 to 50, 53 and the first paragraph of section 54 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2);

(9) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(10) sections R340, R910, R1240.300 and R1250.100 of the International Fuel Tax Agreement;

(11) sections 50(13), 50.1(1), 60(1.1), 81(1), 124(2) and 128(1) of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) concerning the delivery of a proof of claim;

(12) section 62 of the Bills of Exchange Act (Revised Statutes of Canada, 1985, chapter B-4) concerning endorsement of a cheque that is payable to two or more payees;

(13) sections 5.1(1), 12 and 18.2(1) of the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) concerning the delivery of a proof of claim; and

(14) section 21 of the Farm Debt Mediation Act (Statutes of Canada, 1997, chapter 21) concerning the realization of a security.

That public servant is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code of Québec concerning the publication of an inventory, of article 806 of that Code concerning the annual rendering of accounts, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of the account and of article 1330 of that Code concerning the publication of a notice of closure.

**7R23.** A public servant governed by the collective labour agreement for public servants who holds a position of office clerk in one of the regional tax collection directorates of the Centre de perception fiscale is authorized to sign the documents required for the purposes of

(1) sections 14, 30.1, 31 and 31.1 of the Act; and

(2) sections 13 and 67 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

**§§4.** *Direction générale de la capitale et des régions*

**§§4.1.** *Direction principale de la perception des pensions alimentaires*

**7R24.** A public servant who holds the position of Senior Director, Collection of Support Payments, the position of Director, Collection of Support Payments—Québec or Director, Collection of Support Payments—Montréal or a position of head of an order management service, or a public servant governed by the collective labour agreement for public servants who holds a position of support payment management clerk at the Direction principale de la perception des pensions alimentaires within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provision mentioned in section 7R25;

(2) articles 794 and 1326 concerning the declaration of claim to the Public Curator, and article 2631 of the Civil Code of Québec; and

(3) sections 5, 8, 13, 16, 19, 22, 23, 29, 31, 34, 36, 37, 46, 53 and 76 of the Act to facilitate the payment of support (R.S.Q., c. P-2.2).

A public servant who holds one of the positions mentioned in the first paragraph is also authorized to sign the documents required to waive, in advance, the application of articles 795 and 796 of the Civil Code of Québec concerning the publication of an inventory, of article 806 of that Code concerning the annual rendering of accounts, of article 811 of that Code concerning the homologation by the court of a payment proposal, of article 822 of that Code concerning the publication of the closure of the account and of article 1330 of that Code concerning the publication of a notice of closure.

**7R25.** A public servant governed by the collective labour agreement for public servants who holds a position of office clerk at the Direction principale de la perception des pensions alimentaires within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of section 13 of the Family Orders and Agreements Enforcement Assistance Act (Revised Statutes of Canada, 1985, chapter 4, 2nd Supplement).

**§§4.2.** *Direction centrale de la cotisation et de la comptabilisation*

**7R26.** A public servant who holds the position of Central Director of Assessment and Accounting within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R27 to 7R33;

(2) sections 17.2 to 17.4 of the Act;

(3) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17); and

(4) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 325, 435, 443, 444, 525 and 527.1, the second paragraph of section 647, the second paragraph of section 678, subparagraph *e* of the second paragraph of section 725.1.2 and section 752.0.18 of the Taxation Act (R.S.Q., c. I-3).

**7R27.** A public servant who holds the position of Director, Assessment of Mandataries or Director, Rec-

conciliation of At-Source Deductions and Tax Accounting at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R28 and 7R29; and

(2) article 2631 of the Civil Code of Québec.

**7R28.** A public servant who holds a position of head of a service at the Direction de la cotisation des mandataires or the Direction de la conciliation des retenues à la source et de la comptabilisation des taxes of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R29;

(2) sections 12.2, 17.5 to 17.6, 21, 30, 34, 35, 35.5, 35.6, 39, 58.1, 71 and 86 of the Act;

(3) sections 6.2, 6.3, 6.4, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(4) sections 985.9.2R2 and 989.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(5) section 1 of the Licenses Act (R.S.Q., c. L-3);

(6) sections 75.1, 202, 317.1, 317.2, 339, 340, 341, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 528, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(7) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992; and

(8) sections 13, 14.1, 27.2, 27.3, 27.4, 33 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

**7R29.** A public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk at the Direction de la cotisation des mandataires or the Direction de la conciliation des retenues à la source et de la comptabilisation des taxes of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 30.1, 31, 31.1, 42 and 94.1 of the Act; and

(2) article 1769 of the Civil Code of Québec.

**7R30.** A public servant who holds the position of Director, Assessment of Corporations and Tax Accounting at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R31 to 7R33;

(2) sections 34, 35, 35.5, 35.6 and 71 of the Act;

(3) article 2631 of the Civil Code of Québec;

(4) sections 7.3, 359.12.1, 361, 500, 581, 965.5, 965.11.9, 965.11.13 and 965.11.19.3 of the Taxation Act (R.S.Q., c. I-3);

(5) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1); and

(6) sections 3, 10 and 11 of the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

(1) sections 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 165.4, 195, 216 and 771.1.4 of the Taxation Act.

**7R31.** A public servant who holds the position of Head of the Service de cotisation des sociétés at the Direction de la cotisation des sociétés et de la comptabilisation des impôts of the Direction centrale de la cotisation et de la comptabilisation within the Direc-



tion générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 39, 42, 58.1 and 94.1 of the Act;

(2) sections 7.0.6, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 195, 216, 519.1, 520, 771.1.4, 1006, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3); and

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

(1) sections 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 165.4, 195, 216 and 771.1.4 of the Taxation Act.

**7R32.** A public servant who holds the position of Head of the Service de comptabilisation des impôts at the Direction de la cotisation des sociétés et de la comptabilisation des impôts of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 86 and 94.1 of the Act;

(2) sections 519.1, 520, 1056.4, 1098, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3); and

(3) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agree-

ment for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31 and 94.1 of the Act; and

(2) sections 519.1 and 520 of the Taxation Act.

**7R33.** A public servant who holds the position of Head of the Service des déclarations non produites at the Direction de la cotisation des sociétés et de la comptabilisation des impôts of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 30.1, 39, 58.1, 86 and 94.1 of the Act;

(2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(3) sections 752.0.7 and 752.0.16, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act (R.S.Q., c. I-3);

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and

(5) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of

(1) sections 30.1, 39, 58.1 and 94.1 of the Act; and

(2) sections 752.0.7 and 752.0.16, paragraph *f* of subsection 2 of section 1000 and section 1001 of the Taxation Act.

The signature of a public servant holding one of the positions mentioned in the first or second paragraph may be affixed by means of an automatic device to the

documents required for the purposes of section 39 of the Act and to the documents mentioned in sections 1000 and 1001 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

**7R34.** A public servant who holds the position of Director, Assessment of Individuals at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R35 and 7R36;

(2) sections 34, 35, 35.5 and 35.6 of the Act;

(3) article 2631 of the Civil Code of Québec;

(4) sections 7.3, 325, 359.12.1, 361, 581 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3); and

(5) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

**7R35.** A public servant who holds a position of head of a service at the Direction de la cotisation des particuliers of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R36;

(2) sections 39, 42, 71 and 86 of the Act;

(3) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 435, 444, 519.1, 520, 525 and 527.1, subparagraph *e* of the second paragraph of section 725.1.2, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3); and

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4).

**7R36.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer

or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk at the Direction de la cotisation des particuliers of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 31, 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7 and 752.0.16 of the Taxation Act (R.S.Q., c. I-3).

#### §§§4.3. Regional Directorates

**7R37.** A public servant who holds a position of Regional Director within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R39 to 7R41 and 7R43;

(2) sections 17.2 to 17.4 and 25.4 of the Act;

(3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(4) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(5) section 7.10 of the Tobacco Tax Act (R.S.Q., c. I-2);

(6) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(7) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(8) sections 56 and 383 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(9) sections R1360.200 and R1450.200 of the International Fuel Tax Agreement.

**7R38.** A public servant who holds the position of Director, Client Services at the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R39 to 7R41 and 7R43; and

(2) section 1 of the Taxation Act (R.S.Q., c. I-3) concerning the definition of the expression “recognized arts organization”, subparagraph *b* of the first paragraph of section 134.1 and paragraph *g* of section 752.0.18.3 of that Act.

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer or office clerk is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R50 and 7R51.

The signature of a public servant holding one of the positions mentioned in the first or second paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R39.** A public servant who holds a position of Head, Client Services or Head, Client Services for Businesses in one of the regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R40, 7R41 and 7R43; and

(2) sections 359.10, 985.5 and 1079.3 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1) and section 1016 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of article 66 of the Code of Penal Procedure, but then they must be countersigned by a person authorized by the Minister.

**7R40.** A public servant who holds a position of Head, Client Services for Individuals in one of the regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R41 and 7R43;

(2) article 2631 of the Civil Code of Québec;

(3) sections 7.3, 325, 359.12.1, 361, 500, 581, 752.0.18, 965.5, 965.11.9, 965.11.13 and 965.11.19.3 of the Taxation Act (R.S.Q., c. I-3); and

(4) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1) and section 1016 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of article 66 of the Code of Penal Procedure, but then they must be countersigned by a person authorized by the Minister.

**7R41.** A public servant who holds the position of Head of the Service d'accueil at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R43; and

(2) sections 7.0.6, 21.22, 21.24, 84.1, 85, 85.6, 98, 165.4, 195, 216 and 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 435, 443, 444, 519.1, 520, 525 and 527.1, the second paragraph of section 647, the second paragraph of section 678, subparagraph *e* of the second paragraph of section 725.1.2, sections 752.0.7, 752.0.16 and 771.1.4, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1016, 1029.7.6, 1029.7.9, 1056.4, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R42.** A public servant who holds the position of Head of the Service d'enregistrement at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of the provisions mentioned in section 7R43.

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1).

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

**7R43.** A public servant who holds the position of Head of the Service de renseignement fiscal aux mandataires or Head of the Service de renseignement systématique aux mandataires at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 12.2, 17.5, 17.5.1, 17.6, 21, 30, 30.1, 31, 31.1, 34, 35, 35.5, 35.6, 39, 42, 58.1, 71, 86 and 94.1 of the Act;

(2) articles 1769 and 2654 of the Civil Code of Québec;

(3) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(4) sections 6.2, 6.3, 6.4, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) section 42.15 of the Taxation Act (R.S.Q., c. I-3);

(6) sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(7) section 1 of the Licenses Act (R.S.Q., c. L-3);

(8) sections 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(9) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(10) sections 13, 14.1, 27.2, 27.3, 27.4, 33, 35, 36, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(11) sections R510.200, R325, R410.100, R640, R345.100 and R1250.100 of the International Fuel tax Agreement.

**7R44.** A public servant who holds the position of Head of the Service de renseignement pour l'impôt des particuliers en affaires et des sociétés at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R46 and 7R49 to 7R51; and

(2) sections 21.22, 21.24, 165.4, 771.1.4, 1029.7.6 and 1029.7.9 of the Taxation Act (R.S.Q., c. I-3).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R45.** A public servant who holds the position of Head of the Service de renseignement pour l'impôt des particuliers B at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R46, 7R49 and 7R51;

(2) section 1 of the Taxation Act (R.S.Q., c. I-3) concerning the definition of the expression "recognized arts organization", subparagraph *b* of the first paragraph of section 134.1 and paragraph *g* of section 752.0.18.3 of that Act; and

(3) sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act and sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

**7R46.** A public servant who holds the position of Head of the Service de renseignement pour l'impôt des particuliers A at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R49 and 7R51;

(2) sections 34, 35, 35.5, 39, 42 and 86 of the Act; and

(3) sections 42.15 and 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 359.10, 435, 443, 444, 519.1, 520, 525 and 527.1, subparagraph *e* of the second paragraph of section 725.1.2, section 985.5, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1056.4, 1079.3, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R47.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in the Service de renseignement fiscal aux mandataires, the Service de renseignement systémique aux mandataires or the Service d'enregistrement at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches is authorized to sign the documents required for the purposes of

(1) sections 12.2, 31, 35.6 and 94.1 of the Act; and

(2) article 1769 of the Civil Code of Québec.

**7R48.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in the Service d'accueil or the Service de renseignement pour l'impôt des particuliers en affaires et des sociétés at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services or client services for businesses unit in the other regional directorates within the Direction générale de la capitale

et des régions is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R49 to 751.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

**7R49.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in the Service de renseignement pour l'impôt des particuliers A or the Service de renseignement pour l'impôt des particuliers B at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services for individuals unit in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R51;

(2) section 35.6 of the Act; and

(3) article 1769 of the Civil Code of Québec.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

**7R50.** A public servant governed by the collective labour agreement for professionals who holds a position of tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of information officer or office clerk in the Service d'accueil or the Service de renseignement pour l'impôt des particuliers en affaires et des sociétés at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services or client services for businesses unit in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R51; and

(2) sections 165.4 and 771.1.4 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R51.** A public servant governed by the collective labour agreement for professionals who holds a position of tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of information officer or office clerk in the Service de renseignement pour l'impôt des particuliers A or the Service de renseignement pour l'impôt des particuliers B at the Direction des services à la clientèle of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in a client services for individuals unit in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) sections 12.2, 30, 31, 58.1 and 94.1 of the Act; and

(2) sections 7.0.6, 84.1, 85, 85.6, 98, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7, 752.0.16 and 1016 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R52.** A public servant who holds the position of Director of Audit-Québec, Director of Audit-Chaudière-Appalaches or Director of Fiscal Analysis at the Direction régionale de Québec et de la Chaudière-Appalaches or a public servant who holds a position of head of an audit service or head of an analysis and tax examination service or the position of Head of the Service des programmes spéciaux, or Head of the Service des projets spéciaux, or Head of the Service d'analyse, d'examen fiscal et de vérification, or Head of the Service de vérification et d'analyse fiscale in the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R53, 7R54 and 7R55;

(2) sections 7.3, 21.22, 21.24, 325, 359.12.1, 361, 519.1, 520, 581, 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1100 and 1102.1 of the Taxation Act (R.S.Q., c. I-3); and

(3) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

**7R53.** A public servant who holds a position of head of an audit service at the Direction de la vérification-Québec, head of an audit service at the Direction de la vérification-Chaudière-Appalaches or head of a fiscal analysis service at the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R54 and 7R55;

(2) sections 21, 25.4, 30.1, 34, 35, 35.5, 39, 42, 71 and 86 of the Act;

(3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);

(4) sections 7.10, 7.12, and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) section 286.1, subparagraph *c* of the second paragraph of section 309.1, sections 435, 443, 444, 525 and 527.1, subparagraph *e* of the second paragraph of section 725.1.2, section 771.1.4, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1029.7.6, 1029.7.9, 1056.4 and 1098 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(6) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

(7) sections 56, 202 and 383, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(8) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(9) sections R1250.100, R1360.200 and R1450.200 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

**7R54.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer at the Direction de la vérification—Québec, the Direction de la vérification—Chaudière-Appalaches or the Direction de l'analyse fiscale of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in an audit service, an analysis and tax examination service, the Service des programmes spéciaux, the Service des projets spéciaux, the Service d'analyse, d'examen fiscal et de vérification or the Service de vérification et d'analyse fiscale in any of the other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in section 7R55;
- (2) sections 12.2 and 35.6 of the Act;
- (3) articles 1769 and 2631 of the Civil Code of Québec; and
- (4) section 42.15 of the Taxation Act (R.S.Q., c. I-3).

**7R55.** A public servant governed by the collective labour agreement for professionals who holds a position of tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of information officer or office clerk at the Direction de la vérification—Québec, the Direction de la vérification—Chaudière-Appalaches or the Direction de l'analyse fiscale of the Direction régionale de Québec et de la Chaudière-Appalaches or who holds one of those positions in an audit service, an analysis and tax examination service, the Service des programmes spéciaux, the Service des projets spéciaux, the Service d'analyse, d'examen fiscal et de vérification or the Service de vérification et d'analyse fiscale in any of the

other regional directorates within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

- (1) sections 31, 58.1 et 94.1 of the Act; and
- (2) sections 7.0.6, 84.1, 85, 85.6, 98, 165.4, 195 and 216, the second paragraph of section 647, the second paragraph of section 678 and sections 752.0.7 and 752.0.16 of the Taxation Act (R.S.Q., c. I-3).

**7R56.** A public servant who holds the position of Director, Administrative and Technical Services at the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of

- (1) sections 21, 34, 35, 35.6, 39, 58.1 and 71 of the Act;
- (2) article 2631 of the Civil Code of Québec;
- (3) sections 7.0.6, 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, the second paragraph of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);
- (4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and
- (5) section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

**7R57.** A public servant governed by the collective labour agreement for professionals who holds a position of chartered appraiser or property assessment officer at the Direction des services administratifs et techniques of the Direction régionale de Québec et de la Chaudière-Appalaches within the Direction générale de la capitale et des régions is authorized to sign the documents required for the purposes of section 71 of the Act.

§§5. *Direction générale de la métropole*

§§§5.1. *Direction centrale de la cotisation et de la comptabilisation*

**7R58.** A public servant who holds the position of Central Director of Assessment and Accounting within the Direction générale de la métropole is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R60 to 7R64.

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents mentioned in sections 1000 and 1001 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

**7R59.** A public servant who holds the position of Director, Assessment of Corporations and Mandataries at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R60 to 7R64.

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act and the documents mentioned in sections 1000 and 1001 of the Taxation Act (R.S.Q., c. I-3).

A facsimile of that signature may also be engraved, lithographed or printed on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

**7R60.** A public servant who holds the position of Director, Assessment of Individuals and Individuals in Business 1 or Director, Assessment of Individuals and Individuals in Business 2 at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R62 to 7R64;

(2) sections 7.0.6, 7.3, 21.22, 21.24, 84.1, 85, 85.6, 98, 286.1, 325, 359.12.1, 435, 443, 444, 500, 525, 527.1 and 581, the second paragraph of section 678 and sections 726.6.2 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3); and

(3) sections 3, 10 and 11 of the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

**7R61.** A public servant who holds a position of head of a service at the Direction de la cotisation des sociétés et des mandataires of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R62 to 7R64;

(2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38); and

(3) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

**7R62.** A public servant who holds a position of head of a service at the Direction de la cotisation des particuliers et des particuliers en affaires 1 or the Direction de la cotisation des particuliers et des particuliers en affaires 2 of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R63 and 7R64;

(2) sections 31.1, 34, 35, 35.5, 35.6, 42, 58.1 and 86 of the Act;

(3) article 2631 of the Civil Code of Québec;

(4) sections 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) subparagraph *c* of the second paragraph of section 309.1, sections 519.1 and 520, subparagraph *e* of the second paragraph of section 725.1.2 and sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1029.7.6, 1029.7.9 and 1056.4 of the Taxation Act (R.S.Q., c. I-3);



(6) section 1 of the Licenses Act (R.S.Q., c. L-3);

(7) sections 75.1, 202, 317.1 and 317.2, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 494, 495, 498, 505, 528, 532, 538 and 539 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(8) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(9) sections 13, 14.1, 33, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(10) sections R510.200, R325, R410.100, R640, R345.100 and R1250.100 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act.

**7R63.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer, audit officer or office clerk at the Direction de la cotisation des particuliers et des particuliers en affaires 1, the Direction de la cotisation des particuliers et des particuliers en affaires 2 or the Direction de la cotisation des sociétés et des mandataires of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) sections 12.2, 21, 30, 30.1, 31, 39 and 94.1 of the Act; and

(2) sections 165.4, 752.0.7, 752.0.16, 771.1.4 and 1016 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act and section 1016 of the Taxation Act.

**7R64.** A public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer or office clerk at the Direction de la cotisation des particuliers et des particuliers en affaires 1, the Direction de la cotisation des particuliers

et des particuliers en affaires 2 or the Direction de la cotisation des sociétés et des mandataires of the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) section 94.1 of the Act; and

(2) article 1769 of the Civil Code of Québec.

**7R65.** A public servant who holds the position of Director, Administrative and Technical Services at the Direction centrale de la cotisation et de la comptabilisation within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) sections 21, 34, 35, 35.6, 39, 58.1 and 71 of the Act;

(2) article 2631 of the Civil Code of Québec;

(3) sections 7.0.6, 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, the second paragraph of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and

(5) section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

#### §§§5.2. *Regional Directorates and Bureau de Toronto*

**7R66.** A public servant who holds the position of Director of the Bureau de Toronto within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R68;

- (2) sections 25.4, 31, 35.5 and 94.1 of the Act;
- (3) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38);
- (4) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);
- (5) sections 7.10 and 7.12 of the Tobacco Tax Act (R.S.Q., c. I-2);
- (6) subparagraph *c* of the second paragraph of section 309.1, subparagraph *e* of the second paragraph of section 725.1.2 and section 1102.1 of the Taxation Act (R.S.Q., c. I-3);
- (7) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);
- (8) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);
- (9) sections 56, 202 and 383 and subparagraph 3 of the second paragraph of section 434 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and
- (10) sections 14.1, 33, 35, 36 and 53 of the Fuel Tax Act (R.S.Q., c. T-1).

A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer is, to the extent that the public servant is under the immediate authority of the public servant mentioned in the first paragraph, authorized to sign the documents required for the purposes of articles 1769 and 2631 of the Civil Code of Québec.

**7R67.** A public servant who holds a position of Regional Director within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

- (1) the provisions mentioned in sections 7R70 and 7R72 to 7R75; and
- (2) sections 17.2 to 17.6 of the Act.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents mentioned in sections 1000 and 1001 of the Taxation

Act (R.S.Q., c. I-3) and the documents required for the purposes of the provisions mentioned in subparagraphs 3, 4, 6 and 9 of the first paragraph of section 7R74.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

**7R68.** A public servant who holds a position of Director, Administrative and Technical Services in one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

- (1) sections 21, 34, 35, 35.6, 39, 58.1 and 71 of the Act;
- (2) article 2631 of the Civil Code of Québec;
- (3) sections 7.0.6, 85, 98, 195, 216, 325, 361 and 525, the second paragraph of section 647, the second paragraph of section 678, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098 and 1100 et subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);
- (4) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4); and
- (5) section 532 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents referred to in the second paragraph, but then they must be countersigned by a person authorized by the Minister.

**7R69.** A public servant who holds the position of Director, Services to Corporations at the Direction régionale de Laval, des Laurentides et de Lanaudière or a position of Director, Services to Corporations 1 or Director, Services to Corporations 2 in any of the other regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of the provisions mentioned in sections 7R70 and 7R72 to 7R75.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act, section 1016 of the Taxation Act (R.S.Q., c. I-3), the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and to the documents mentioned in sections 1000 and 1001 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

**7R70.** A public servant who holds a position of Director, Services to Individuals, Director, Services to Individuals in Business, Director, Services to Individuals in Business 1 or Director, Services to Individuals in Business 2 in one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R73 to 7R75;

(2) sections 7.3, 21.24, 84.1, 85.6, 286.1, 359.12.1, 435, 443, 444, 500, 527.1, 581, 726.6.2 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3);

(3) sections 3, 10 and 11 of the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34); and

(4) sections R1360.200 and R1450.200 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act, section 1016 of the Taxation Act, the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and to the documents mentioned in sections 1000 and 1001 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of the provisions of section 7.0.6 and the second paragraph of section 678 of the Taxation Act and on the documents mentioned in sections 1000 and 1001 of the Taxation Act, but then they must be countersigned by a person authorized by the Minister.

**7R71.** A public servant who holds the position of Director of the Bureau de Saint-Jean-sur-le-Richelieu at the Direction régionale de la Montérégie within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R74 and 7R75;

(2) sections 7.3, 21.24, 84.1, 85, 85.6, 98, 286.1, 325, 359.12.1, 435, 443, 444, 500, 527.1, 581, 726.6.2 and 752.0.18 of the Taxation Act (R.S.Q., c. I-3); and

(3) sections 3, 10 and 11 of the Act respecting fiscal incentives to industrial development (R.S.Q., c. S-34).

The signature of the public servant mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of the provisions mentioned in subparagraphs 3, 4, 6 and 9 of the first paragraph of section 7R74 and of section 39 of the Act and section 1016 of the Taxation Act.

A facsimile of that signature may also be engraved, lithographed or printed on the documents required for the purposes of the provisions mentioned in subparagraphs 3, 4, 6 and 9 of the first paragraph of section 7R74, but then they must be countersigned by a person authorized by the Minister.

**7R72.** A public servant who holds a position of head of a service in any of the directorates of services to corporations in one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R73 to 7R75;

(2) sections 9.2 and 123.6 of the Companies Act (R.S.Q., c. C-38); and

(3) section 54 of the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act (R.S.Q., c. I-3).

**7R73.** A public servant who holds a position of head of a service in any of the directorates of services to individuals or directorates of services to individuals in business in one of the regional directorates within the

Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in sections 7R74 and 7R75;

(2) sections 25.4 and 71 of the Act;

(3) section 15, subsection 2 of section 31 and section 38 of the Land Transfer Duties Act (R.S.Q., c. D-17);

(4) section 7.10 of the Tobacco Tax Act (R.S.Q., c. I-2);

(5) sections 85, 98, 195 and 216, subparagraph *c* of the second paragraph of section 309.1, sections 325 and 361, the second paragraph of section 647, subparagraph *e* of the second paragraph of section 725.1.2, paragraph *f* of subsection 2 of section 1000, sections 1001, 1006, 1098, 1100 and 1102.1 and subsection 1 of section 1168 of the Taxation Act (R.S.Q., c. I-3);

(6) subsection 9 of section 130R2 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(7) the second paragraph of section 45 of the Act respecting the application of the Taxation Act (R.S.Q., c. I-4);

(8) sections 56 and 383 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1); and

(9) sections 35 and 36 of the Fuel Tax Act (R.S.Q., c. T-1).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R74.** A public servant who holds a position of head of a service at the Bureau de Saint-Jean-sur-le-Richelieu of the Direction régionale de la Montérégie within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R75;

(2) sections 31.1, 34, 35, 35.5, 35.6, 42, 58.1 and 86 of the Act;

(3) sections 7 and 8 of the Regulation respecting undertakings carrying out exploratory drilling in Québec and the Retail Sales Tax Act (R.R.Q., 1981, c. I-1, r.7);

(4) section 10 of the Regulation respecting the leasing of moveable property and the Retail Sales Tax Act (R.R.Q., 1981, c. I-1, r.12);

(5) articles 1769 and 2631 of the Civil Code of Québec;

(6) article 66 of the Code of Penal Procedure (R.S.Q., c. C-25.1);

(7) sections 6.2, 6.3, 6.4, 7.12 and 11.1 of the Tobacco Tax Act (R.S.Q., c. I-2);

(8) sections 7.0.6, 21.22 and 42.15, subparagraph *c* of the second paragraph of section 309.1, sections 519.1, 520 and 525, the second paragraph of section 678, subparagraph *e* of the second paragraph of section 725.1.2 and sections 965.5, 965.11.9, 965.11.13, 965.11.19.3, 1029.7.6, 1029.7.9 and 1056.4 of the Taxation Act (R.S.Q., c. I-3);

(9) sections 891R1, 985.9.2R2 and 985.9.2R3 of the Regulation respecting the Taxation Act (R.R.Q., 1981, c. I-3, r.1);

(10) section 1 of the Licenses Act (R.S.Q., c. L-3);

(11) sections 75.1, 202, 297.1.3, 297.1.4, 297.1.6, 297.1.7, 317.1, 317.2, 339, 340, 341, 341.0.1, 343, 344, 345, 350.15, 350.16, 411.1, 415, 416, 416.1, 417, 417.1, 417.2 and 418, paragraph 1 of section 433.9, subparagraph 3 of the second paragraph of section 434 and sections 458.1.2, 458.6, 473.3, 473.7, 475, 476, 477, 494, 495, 498, 505, 526.1, 526.2, 528, 532, 538, 539, 541.31 and 541.43 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1);

(12) section 442R4 of the Regulation respecting the Québec sales tax made by Order in Council 1607-92 dated 4 November 1992;

(13) sections 13, 14.1, 27.2, 27.3, 27.4, 33, 50.0.6, 50.0.9 and 53 of the Fuel Tax Act (R.S.Q., c. T-1); and

(14) sections R510.200, R325, R410.100, R640, R345.100 and R1250.100 of the International Fuel Tax Agreement.

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 1016 of the Taxation Act.

**7R75.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or tax research officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer, information officer, audit officer or office clerk in any of the directorates of services to individuals, directorates of services to individuals in business or directorates of services to corporations of one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) sections 12.2, 21, 30, 30.1, 31, 39 and 94.1 of the Act; and

(2) sections 165.4, 752.0.7, 752.0.16, 771.1.4 and 1016 of the Taxation Act (R.S.Q., c. I-3).

The signature of a public servant holding one of the positions mentioned in the first paragraph may be affixed by means of an automatic device to the documents required for the purposes of section 39 of the Act and section 1016 of the Taxation Act.

**7R76.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer in any of the directorates of services to individuals, directorates of services to individuals in business or directorates of services to corporations of one of the regional directorates within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) the provisions mentioned in section 7R77; and

(2) article 2631 of the Civil Code of Québec.

**7R77.** A public servant governed by the collective labour agreement for professionals who holds a position of financial management officer or a public servant governed by the collective labour agreement for public servants who holds a position of tax audit officer at the Bureau de Saint-Jean-sur-Richelieu of the Direction régionale de la Montérégie within the Direction générale de la métropole is authorized to sign the documents required for the purposes of

(1) article 1769 of the Civil Code of Québec; and

(2) section 42.15 of the Taxation Act (R.S.Q., c. I-3).

**7R78.** A public servant governed by the collective labour agreement for professionals who holds a position of chartered appraiser or property assessment officer in the Service d'activités relatives aux assurances, aux commerces de détail, aux associations et aux services personnels et domestiques at the Direction des services aux sociétés 1 of the Direction régionale de Montréal-Centre within the Direction générale de la métropole is authorized to sign the documents required for the purposes of section 71 of the Act.

#### *§6. Signature of the Deputy Minister of Revenue*

**7R79.** The signature of the Deputy Minister may be affixed by means of an automatic device to the documents required for the purposes of

(1) sections 5, 6.2, 6.3 and 6.4 of the Tobacco Tax Act (R.S.Q., c. I-2);

(2) the second paragraph of section 16, sections 23.1, 25, 27.2, 27.3, 27.4 and 50.0.9 of the Fuel Tax Act (R.S.Q., c. T-1); and

(3) section 415 of the Act respecting the Québec sales tax (R.S.Q., c. T-0.1).

A facsimile of the Deputy Minister's signature may also be engraved, lithographed or printed on the documents mentioned in the first paragraph, but then they must be countersigned by a person authorized by the Minister.

#### *§2. Retention schedule and transfer of dormant files*

**7R80.** A public servant who holds the position of Director, Information Management and Administrative Services within the Direction générale des communications is authorized to sign the documents required for the purposes of sections 8 to 10 and of the provisions of the first paragraph of section 15 of the Archives Act (R.S.Q., c. A-21.1).

#### *§3. Contracts*

**7R81.** The Assistant Deputy Minister and Director General, Planning, Programs and Budget and the public servant who holds the position of Assistant Director General, Financial Analysis within the Direction générale de la planification, des programmes et du budget are authorized to sign, in place of the Minister of Revenue, any purchase, typesetting and printing, leasing or services contract.

**7R82.** Subject to section 7R81, the Assistant Deputy Ministers and Directors General and the public servants who hold a position of Director General are authorized to sign, in place of the Minister of Revenue but within the limits of their respective duties, any purchase, typesetting and printing, leasing or services contract.

**7R83.** A public servant who holds one of the positions mentioned in sections 7R84 to 7R89 is authorized to sign, in place of the Minister of Revenue but within the limits of the public servant's duties, the purchase, typesetting and printing, leasing or services contracts referred to in this subdivision.

**7R84.** A public servant who holds the position of Secretary General of the Ministère du Revenu or a position of Assistant Director General, Senior Director, Central Director, Regional Director or Director, but, in the latter case, to the extent that the position of Director is under the immediate authority of the Deputy Minister, of an Assistant Deputy Minister and Director General or of a Director General, is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$100,000.

**7R85.** A public servant who holds a position of Director that is not under the immediate authority of the Deputy Minister, of an Assistant Deputy Minister and Director General or of a Director General, is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$25,000.

**7R86.** Subject to section 7R87, the public servants who hold a position of head of a service are authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$10,000.

**7R87.** A public servant who holds a position of head of a service at the Direction des systèmes des entreprises, the Direction des systèmes des particuliers or the Direction du traitement informatique within the Direction générale du traitement et des technologies is authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$25,000.

**7R88.** A public servant governed by the collective labour agreement for professionals, or who would be if the public servant were unionized, who holds a position within the Direction générale de la métropole, the Direction générale de la planification, des programmes et du budget or the Direction générale des ressources humaines et matérielles is, to the extent that the public servant is

under the immediate authority of the Assistant Deputy Minister and Director General or of the Director General of the General Directorate to which the public servant is assigned, authorized to sign any purchase, typesetting and printing, leasing or services contract the amount of which does not exceed \$100,000.

**7R89.** A public servant who holds a position at the Direction principale des enquêtes within the Direction générale de la législation et des enquêtes or any other public servant whose duties require the public servant to regularly be on the road is authorized to sign, for the carrying out of the public servant's duties, any vehicle leasing contract the amount of which does not exceed \$1,000.

#### *§4. Certification of copies of documents*

**8R1.** A public servant who holds the position of Director of Objections—Québec or Director of Objections—Montréal or a position of head of a service at the Direction des oppositions—Québec or the Direction des oppositions—Montréal within the Direction générale de la législation et des enquêtes is authorized to certify any copy of a notice of assessment.

**8R2.** A public servant who holds the position of Director, Administrative and Technical Services within the Direction générale de la législation et des enquêtes or the position of Head of the Service du soutien et du registraire at the Direction des oppositions—Québec within that general directorate is authorized to certify any copy of a document that is in the public servant's custody in the course of that office.

**8R3.** A public servant who holds the position of Secretary General of the Ministère du Revenu is authorized to certify any copy of a document that is in the public servant's custody in the course of that office.

**8R4.** A public servant who holds a position of Regional Director, Tax Collection, Director, Tax Collection or head of a tax collection service within the Centre de perception fiscale or a public servant governed by the collective labour agreement for public servants who holds a position of tax collection officer within that Centre is authorized to certify any copy of a document that is in the public servant's custody in the course of that office."

(2) This Regulation has effect

(1) in respect of sections 7R16, 7R17, 7R24 to 7R80 and 8R3, replaced or made thereby, as the case may be, from 17 February 1997;

(2) in respect of sections 7R3 and 7R4, 7R10 to 7R15, 8R1 and 8R2, replaced or made thereby, as the case may be, from 22 September 1997;

(3) in respect of sections 7R5 to 7R9, replaced or made thereby, as the case may be, from 2 September 1997. However, the reference to the Direction générale de la législation et des enquêtes is deemed, for the period between 2 September and 22 September 1997, to be a reference to the Direction générale de la législation;

(4) in respect of sections 7R18 to 7R23, 7R81 to 7R89 and 8R4, replaced or made thereby, as the case may be, from 1 April 1998.

(3) For the purposes of the Regulation, any reference to “R340”, “R420.100”, “R1250.100”, “R1360.200”, “R1450.200”, “R510.200”, “R410.100”, “R325”, “R640”, “R345.100”, “R910” and “R1240.300” of the International Fuel Tax Agreement is deemed, in the case of a document signed before 1 July 1998, to be a reference, respectively, to “V.I”, “V.J”, “IX.F”, “XI.H.2”, “XII.C”, “V.D.I”, “V.F”, “V.H”, “VI.B”, “VLE”, “IX.A” and “IX.D” of the International Fuel Tax Agreement that was in force before 1 July 1998.

(4) For the purposes of sections 7R3 and 7R4, replaced by this Regulation, the reference to sections 93.1.4 and 93.1.6 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31) is deemed, for the period before their coming into force, to be a reference, respectively, to sections 1057.2 and 1059 of the Taxation Act (R.S.Q., c. I-3).

2. Section 34R1 of the Regulation is replaced by the following:

«**34R1.** For the purposes of subsection 1 of section 34 of the Act, an inventory must indicate the quantity and nature of the property it comprises, in the manner and in sufficient detail to render possible the valuation of such property in accordance with sections 83 to 85.6 of the Taxation Act (R.S.Q., c. I-3) and the regulations made under section 83 of that Act.”.

3. (1) Section 94.5R1 of the Regulation is amended, in paragraph 3, by replacing the word “Government” by the word “State”.

(2) Subsection 1 has effect from 12 June 1998.

4. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families\*

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, s. 96, 1st par., subpar. b)

1. The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families is amended, in the English text,

(1) by replacing the word “body” or “BODY” by the word “organization” or “ORGANIZATION”, wherever it appears in the following provisions:

- the first paragraph of section 1;
- the portion of the second paragraph of section 1 before subparagraph 1;
- the portion of subparagraph 4 of the second paragraph of section 1 before subparagraph *a*;
- subparagraph *b* of subparagraph 4 of the second paragraph of section 1;
- subparagraph 5 of the second paragraph of section 1;
- section 3;
- the portion of the first paragraph of section 4 before subparagraph 1;
- the third paragraph of section 4;
- the portion of section 4.2 before paragraph 1;
- the first paragraph of section 8.2;
- the portion of paragraph 5 of section 8.3 before subparagraph *a*;
- the portion of paragraph 6 of section 8.3 before subparagraph *a*;
- subparagraph *b* of paragraph 6 of section 8.3;
- section 8.4;
- the portion of the first paragraph of section 8.5 before subparagraph 1;
- the third paragraph of section 8.5;
- section 9;
- section 10;
- subsection 2 of section 10.1;
- section 11;
- the heading of Schedule I;
- the heading of Schedule II;

\* The Regulation respecting tax exemptions granted to certain international governmental bodies and to certain of their employees and members of their families, made by Order in Council 1799-90 dated 19 December 1990 (1991, *G.O.* 2, 23), was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

(2) by replacing the word “BODIES” by the word “ORGANIZATIONS”, in the following headings:

- the heading of this Regulation;
- the heading of Chapter I;
- the heading of Chapter II;
- the heading of Chapter III.

2. This Regulation comes into force of the date of its publication in the *Gazette officielle du Québec*.

## Regulation to amend the Regulation respecting the application of the Fuel Tax Act\*

Fuel Tax Act

(R.S.Q., c. T-1, s. 40.4, 2nd par., s. 40.5, s. 40.7.1, 2nd par., s. 48, 1st par., and s. 56, 1st par.)

1. The Regulation respecting the application of the Fuel Tax Act is amended by inserting, after section 32.1R2, the following division:

### “DIVISION IV.0.1

#### COSTS OF SEIZURE AND PRESERVATION

**40.4R1.** For the purposes of section 40.4 of the Act,

(a) the costs of seizure correspond to the actual cost incurred for removing, towing or transporting the seized vehicle to the storage location;

(b) the costs of preservation are fixed, as the case may be,

i. at \$6 per day for storing the seized vehicle, where the seized vehicle is in the custody of a person designated for that purpose by the Minister and with whom the Minister has entered into an agreement for the storage or custody of seized vehicles, except where the seized vehicle occupies an area greater than 16.5 square metres, in which case an amount of \$0.50 shall be added by occupied square metre or part of a square metre in excess of that area of 16.5 square metres,

ii. at the actual cost for storing the seized vehicle, where the seized vehicle is temporarily in the custody of a person designated for that purpose by the Minister

where custody of the seized vehicle may not be immediately entrusted to a person referred to in subparagraph i, or

iii. at the actual cost for custodial services in relation to the keeping and control of the seized vehicle; and

(c) payment of a deposit to the Minister may be made by means of a postal money order, a certified cheque drawn upon a financial institution or another instrument of payment providing the same guarantees to the Minister, as well as by means of a transfer of funds into an account held by the Minister in a financial institution.

**40.4R2.** For the purposes of sections 40.4 and 40.5 of the Act, the Senior Director of the Direction principale des enquêtes at the Direction générale de la législation et des enquêtes is authorized to keep the deposits paid in accordance with those sections. They shall be deposited in a trust account opened for that purpose by that person in a financial institution.

**40.7.1R1.** For the purposes of the second paragraph of section 40.7.1 and the first paragraph of section 48 of the Act,

(a) the costs of seizure correspond

i. in the case of a vehicle, to those provided for in paragraph *a* of section 40.4R1,

ii. in the case of movable property other than a vehicle, to the actual cost for removing it and transporting it to the storage location; and

iii. where applicable, to the actual cost for the opening of doors;

iv. where applicable, to the disbursements, costs and fees of the bailiff who inventoried the property seized;

(b) the costs of preservation correspond

i. in the case of a vehicle, at those provided for in paragraph *b* of section 40.4R1,

ii. in the case of fuel, at the actual cost for its storage in a tank or a cistern and for any pumping operation related to the storage,

iii. in the case of movable property, other than a vehicle, or fuel in the custody of a person designated for that purpose by the Minister and with whom the Minister has entered into an agreement for the storage or custody of seized property, at \$1 per day for each square metre or part of a square metre occupied, except where

\* The Regulation respecting the application of the Fuel Tax Act (R.R.Q., 1981, c. T-1, r.1) was last amended by the Regulation made by Order in Council 1466-98 dated 27 November 1998 (1998, *G.O.* 2, 4610). For previous amendments, see the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.



the seized property must be stored in a specialized establishment on account of the nature of the property, in which case the preservation costs correspond to the actual cost,

iv. in the case of movable property, other than a vehicle, or fuel the custody of which has been entrusted with a person designated for that purpose by the Minister, other than a person referred to in subparagraph iii, at the actual cost,

v. in the case of a placing under lock and key of seized property or the affixing of seals, to the actual cost relating to the use of the equipment necessary for that purpose or, where applicable, to the disbursements, costs and fees of the bailiff who placed under lock and key or who affixed the seals, and

vi. in the case of a custodial service, at the actual cost relating to the guarding and control of the seized property.”.

2. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

### **O.C. 1463-99, 15 December 1999**

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20)

#### **Commission de la construction du Québec — Exemptions from the requirement of holding a competency certificate or an exemption — Amendments**

Regulation to amend the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec

WHEREAS under section 123 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20) amended by section 122 of chapter 46 of the Statutes of

1998, the Government may, in order to give effect to an intergovernmental agreement in respect of labour mobility or the mutual recognition of qualifications, skills and work experience in trades and occupations in the construction industry, make regulations to exempt certain persons, on the conditions it determines, from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec;

WHEREAS the same section also enacts that such regulations may provide for adjustments to the provisions of the Act and its regulations and special management rules, and that they are not subject to the requirements as to publication and the date of coming into force set out in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS the Government made the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec by Order in Council 4-97 dated 7 January 1997;

WHEREAS by Order in Council 1462-99 dated 15 December 1999, the Government approved the Agreement between the Ontario Government and the Gouvernement du Québec on labour mobility in the construction industry, entered into on 11 November 1999 in the form of an exchange of letters;

WHEREAS it is expedient to make the Regulation attached to this Order in Council in order to give effect to the 12-month agreement;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Regulation to amend the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

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## **Regulation to amend the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec\***

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20, s. 123; 1998, c. 46, s. 122)

1. The following is substituted for the first paragraph of section 1 of the Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec:

“A person domiciled in Ontario who is covered by a bilateral intergovernmental agreement in respect of mutual recognition of qualifications, skills and work experience in trades and occupations in the construction industry and who meets, in accordance with the provisions of such agreement, the applicable requirements in respect of occupational health and safety training is exempt from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec, where the person satisfies one of the following conditions:

(1) the person holds a valid, recognized attestation authorizing him to carry on, in Ontario, a trade which, under or pursuant to the Ontario-Québec Agreement on Labour Mobility and Recognition of Qualifications, Skills and Work Experience in the Construction Industry dated 6 December 1996, or any future agreement between the same parties, is paired with one of the trades listed in Schedule A to the Regulation respecting vocational training of manpower in the construction industry, approved by Order in Council 313-93 dated 10 March 1993 as amended, with a specialty under one of those trades or with activities included in such trade, or which, under or pursuant to those agreements is recognized as being equivalent to an occupation existing in Québec;

(2) the person does not hold a recognized attestation and demonstrates, by means of an attestation issued by a department, body or agency authorized to do so and recognized to that end under an agreement between

Ontario and Québec, that he worked for 6 000 hours or more in the activities included in one of the trades listed in Schedule A to the Regulation respecting the vocational training of manpower in the construction industry, and which, under or pursuant to the Agreement between Ontario and Québec, corresponds to those for which an exemption is provided;

(3) the person does not hold an apprenticeship or qualification certificate subject to voluntary qualification in Ontario, he is a member of the regular workforce of an employer domiciled in Ontario who holds a contractor's licence issued under the Building Act (R.S.Q., c. B-1.1) and who carries out construction work in Québec and demonstrated, by means of an attestation issued by a department, body or agency authorized to do so and recognized to that end under an agreement between Ontario and Québec, that the person completed 1 500 hours or more of work, in the 24 months preceding the month in which the exemption comes into effect, for the employer.

(4) an employer domiciled in Ontario demonstrates in respect of that person, in accordance with the terms and conditions provided for in an agreement between Ontario and Québec, that the construction work he carries out is not associated with any trade covered under an agreement between the same parties, that the work requires specialized training, often provided by the employer or manufacturer, or that the work has specific warranty requirements, and that no person holding a competency certificate satisfying the requirements of specialized training or warranty requirements is available locally in the construction industry to carry out the work.”

2. Section 2 is amended:

(1) by substituting the words “of subparagraphs 1 and 2” for the words “of subparagraph 1”;

(2) by adding the following paragraphs at the end:

“For the purposes of subparagraph 3 of the first paragraph of section 1, the exemption is limited to the employer referred to in that subparagraph and to the work carried out in a region provided for in the agreement. The exemption is valid for one year.

For the purposes of subparagraph 4 of the first paragraph of section 1, the exemption is limited to the work carried out for the employer referred to in that subparagraph. The exemption is valid for one year.”

3. Section 3 is amended by substituting the words “in the first paragraph of section 1 or in subparagraphs 1

\* The Regulation respecting certain exemptions from the requirement of holding a competency certificate or an exemption issued by the Commission de la construction du Québec, made by Order in Council 4-97 dated 7 January 1997 (1997, *G.O.* 2, 185) was made by the Regulation made by Order in Council 759-98 dated 3 June 1998 (1998, *G.O.* 2, 2219).

and 2” for the words “in subparagraphs 1 and 2 of the first paragraph of section 1 or”.

**4.** Section 6 is amended:

(1) by substituting, in the first paragraph, the words “satisfies the condition provided for in subparagraph 1 of the first paragraph of section 1 of this Regulation and who is exempted under that section or to a person who is exempted under” for the words “is exempted under section 1 or”;

(2) by adding the following paragraph after the first paragraph:

“A person who satisfies one of the conditions provided for in subparagraphs 2, 3 and 4 of the first paragraph of section 1 of this Regulation and who is exempted under that section is deemed to be an apprentice or a journeyman, as the case may be, according to the number of hours the person has worked in the activities included in one of the trades listed in Schedule A to the Regulation respecting the vocational training of manpower in the construction industry, as attested to by a department, body or agency authorized to do so and recognized to that end under an agreement between Ontario and Québec.”.

**5.** This Regulation comes into force on the date that it is made.

3294

Gouvernement du Québec

**O.C. 1464-99, 15 December 1999**

Building Act  
(R.S.Q. c. B-1.1)

**Exemption from the application of the Act  
— Amendments**

Regulation to amend the Regulation respecting exemption from the application of the Building Act

WHEREAS under section 4.1 of the Building Act (R.S.Q., c. B-1.1), amended by section 2 of chapter 46 of the Statutes of 1998, and under subparagraph 1 of the

first paragraph of section 182 of that Act, amended by section 52 of chapter 46 of the Statutes of 1998 and by section 3 of chapter 13 of the Statutes of 1999, the Government may, by regulation, exempt categories of contractors from the total or partial application of the Act;

WHEREAS under the second paragraph of section 182 of the Act, a regulation made under subparagraph 1 of the first paragraph of that section may, where it is made to give effect to an intergovernmental agreement in respect of mobility or the recognition of the qualifications, skills or work experience of building contractors, provide for adjustments to the provisions of the Act and the regulations, including regulations adopted by the Board, and for special management rules applicable to the categories of persons and contractors covered by the regulation;

WHEREAS under the second paragraph of section 192 of the Act, amended by section 54 of chapter 46 of the Statutes of 1998, the contents of such regulations may, in particular, vary to facilitate the recognition of the qualifications, skills or work experience of the building contractors covered by an intergovernmental agreement in respect of mobility or the recognition of such qualifications, skills or work experience;

WHEREAS by Order in Council 1462-99 dated 15 December 1999, the Government approved the Agreement between the Ontario Government and the Gouvernement du Québec on labour mobility in the construction industry, entered into on 11 November 1999 in the form of an exchange of letters;

WHEREAS it is expedient to make the Regulation attached to this Order in Council in order to give effect to the 12-month agreement;

WHEREAS under the second paragraph of section 182 of the Building Act, a regulation made to give effect to an intergovernmental agreement is not subject to the requirements as to publication and the date of coming into force set out in sections 8 and 17 of the Regulations Act (R.S.Q., c. 18-1);

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister of Labour:

THAT the Regulation to amend the Regulation respecting exemption from the application of the Building Act, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## Regulation to amend the Regulation respecting exemption from the application of the Building Act\*

Building Act  
(R.S.Q., c. B-1.1, ss. 4.1, 182, 1st par., subpar. 1 and 2nd par.; 1998, c. 46, ss. 2, 52 and 54)

1. The following section is inserted after section 3.1 of the Regulation respecting exemption from the application of the Building Act:

“**3.1.1.** Notwithstanding sections 42 and 43 of the Regulation respecting the professional qualification of building contractors and owner-builders, the Régie shall reimburse to a contractor domiciled in Ontario whose tender is rejected the fees and charges paid under section 41 of the Regulation upon receipt, within 15 days following the opening of tenders, of a document requesting the termination of his licence, attesting to the unsuccessful tender and to the fact that no construction work in Québec has been performed under that licence.

The reimbursement shall be made within 15 days following receipt of the documents referred to in the first paragraph.

This section applies only if the particular terms and conditions that it provides for are also included in an agreement between the Ontario Government and the Gouvernement du Québec in respect of mobility or the recognition of qualifications, skills or work experience of building contractors.”.

2. This Regulation comes into force on the date that it is made.

3295

\* The Regulation respecting exemption from the application of the Building Act, made by Order in Council 375-95 dated 22 March 1995 (1995, *G.O.* 2, 1100), was last amended by the Regulation made by Order in Council 758-98 dated 3 June 1998 (1998, *G.O.* 2, 2218). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

Gouvernement du Québec

## O.C. 1465-99, 15 December 1999

An Act respecting manpower vocational training and qualification  
(R.S.Q., c. F-5)

### Gas and public safety — Amendments

Regulation to amend the Regulation respecting gas and public safety

WHEREAS section 30 of the Act respecting manpower vocational training and qualification (R.S.Q., c. F-5) provides that the Government may make regulations consistent with the Act and in particular determine the conditions for admission to the examinations for qualification, for obtaining and renewal of certificates of qualification, and generally, adopt any other related or supplementary provision for the efficient carrying out of the Act, including any exceptional provision to facilitate the implementation of intergovernmental agreements in respect of manpower mobility or the recognition of the qualifications, skills or work experience in trades or vocations;

WHEREAS the Regulation respecting gas and public safety (R.R.Q., 1981, c. D-10, r. 4) was made by the Government;

WHEREAS, under section 216 of the Building Act (R.S.Q., c. B-1.1), amended by section 37 of chapter 40 of the Statutes of 1999, and section 132 of the Act to amend the Building Act and other legislation (1991, c. 74), sections 17 and 32 of the Regulation respecting gas and public safety are deemed to have been made under the Act respecting manpower vocational training and qualification and a certificate of qualification or competency issued under such provisions is deemed to be a certificate of qualification required by that Act;

WHEREAS under Décret 1462-99 dated 15 December 1999, the Government approved the Ontario-Québec Agreement on Labour Mobility in the Construction Industry, concluded on 11 November 1999 in the form of an exchange of letters;

WHEREAS it is expedient to amend the Regulation respecting gas and public safety, particularly so that the twelve-month agreement may take effect and to ensure an update of sections 17 and 32 of the Regulation;

WHEREAS under the last paragraph of section 30 of the Act respecting manpower vocational training and

qualification, regulations made to facilitate the implementation of an intergovernmental agreement are not subject to the requirements as to publication and the date of coming into force set out in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS under Décret 1500-98 dated 15 December 1998, the Minister of State for Labour and Employment performs the duties of the Minister of Employment and Solidarity as prescribed in the Act respecting manpower vocational training and qualification;

WHEREAS it is expedient to make the Regulation attached to this Order in Council;

IT IS ORDERED, therefore, upon the recommendation of the Minister of State for Labour and Employment and Minister responsible for Employment:

THAT the Regulation to amend the Regulation respecting gas and public safety, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## **Regulation to amend the Regulation respecting gas and public safety\***

An Act respecting manpower vocational training and qualification  
(R.S.Q., c. F-5, s. 30)

1. Section 17 of the Regulation respecting gas and public safety is amended

(1) by substituting the word “Minister” for the word “Board” in subsections 1, 3 and 5;

(2) in subsection 2:

(a) by substituting the words “the Minister” for the words “the Board” after the word “certificate,”;

(b) by adding the following at the end:

“A valid certificate or other document issued outside Québec and recognized by the Gouvernement du Québec

under a bilateral intergovernmental agreement in respect of manpower mobility or the recognition of the qualifications, skills or work experience in the construction industry exempts its holder from proving his knowledge in order to obtain a certificate of competency required by this section if the certificate or other document held is deemed equivalent to a category of certificate listed in the Order respecting certificates of competency with respect to gas (R.R.Q., 1981, c. D-10, r. 2) as amended, in accordance with the intergovernmental agreement or for the purpose thereof.”;

(3) by substituting the words “from the Minister or an investigator designated by the Minister” for the words “from an inspector of the Board” in subsection 6;

(4) by substituting the word “Minister” for the word “Board” in subsection 7.

2. Section 32 is amended

(1) in subsection 2:

(a) by substituting the words “the Minister” for the words “the Board” after the words “issued by” and “certificate,”;

(b) by adding the following at the end:

“A valid certificate or other document issued outside Québec and recognized by the Gouvernement du Québec under a bilateral intergovernmental agreement in respect of manpower mobility or the recognition of the qualifications, skills or work experience in the construction industry exempts its holder from proving his knowledge in order to obtain a certificate of competency required by this section if the certificate or other document held is deemed equivalent to a category of certificate listed in the Order respecting certificates of competency with respect to gas, as amended, in accordance with the intergovernmental agreement or for the purpose thereof.”;

(2) by substituting the word “Minister” for the word “Board” in subsections 3 and 6;

(3) by substituting the words “from the Minister or an investigator designated by the Minister” for the words “from an inspector of the Board” in subsection 7;

(4) by substituting the word “Minister” for the word “Board” in subsection 8.

3. This Regulation comes into force on the date it is made.

3296

\* The Regulation respecting gas and public safety (R.R.Q., 1981, c. D-10, r. 4) was last amended by the Regulation made by Order in Council 1179-99 dated 13 October 1999 (1999, G.O. 2, 3713). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

## Rules

### Accounting rules of the inspector general on the preparation of certain financial statements, dated December 16, 1999

Savings and Credit Unions Act  
(R.S.Q., c. C-4.1)

WHEREAS the Savings and Credit Unions Act (R.S.Q., c. C-4.1) has been amended by the Act to amend the Savings and Credit Unions Act (1999, c. 72);

WHEREAS sections 4, 6 and 7 of the Act to amend the Savings and Credit Unions Act authorize the inspector general, regarding the financial statements he indicates, to prescribe accounting rules with requirements that are special or different from those applicable pursuant to generally accepted accounting principles;

WHEREAS there is reason to prescribe such rules for the presentation of the statements mentioned in paragraph 4° of section 303 and section 438 of the Savings and Credit Unions Act which a caisse, a federation or a confederation must prepare at the end of its fiscal year;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a draft regulation may be enacted without having been published as stipulated in section 8 of such act, when the authority enacting it is of the opinion that such course of action is required by the urgency of the situation;

WHEREAS under section 18 of such act, a regulation may come into force as of the date of its publication in the *Gazette officielle du Québec* when the authority enacting it is of the opinion that such course of action is required by the urgency of the situation;

WHEREAS under sections 13 and 18 of such act, the reason justifying the lack of publication and such coming into force must be published with the regulation;

WHEREAS, in the opinion of the inspector general, the urgency due to the following circumstances justifies the lack of publication and such coming into force of the accounting rules of the inspector general on the preparation of certain financial statements:

— it is important that the financial institutions governed by the Savings and Credit Unions Act be able to present, for the fiscal year ending December 31, 1999, their financial statements in a way similar that of other financial institutions doing business in the province;

THE INSPECTOR GENERAL OF FINANCIAL INSTITUTIONS prescribes the following rules:

1. When the accounting of general allowances leads to an appreciable adjustment, a caisse, a federation or a confederation, in preparing the statements mentioned in paragraph 4° of section 303 and in section 438 of the Savings And Credit Unions Act (R.S.Q., c. C-4.1), shall apply this adjustment to its general reserve, without considering the reserve appreciation resulting from the accounting of investments in subsidiaries using equity method, provided it does not exceed 1,25 % of its assets. However, in recording such adjustment, the amount of the general allowance recorded may not exceed the available amount of the general reserve, excluding the reserve appreciation.

2. These rules are applicable for a fiscal year ending in 1999 or in 2000.

Québec, December 16, 1999

JEAN-GUY TURCOTTE,  
*Inspector general of Financial institutions*

3292

### M.O., 1999

#### Order of the Minister of Municipal Affairs and Greater Montréal, dated 10 December 1999

Cities and Towns Act  
(R.S.Q., c. C-19)

CONCERNING the authorization given to municipalities with a population greater than 100 000 that are governed by section 573.3.1 of the Cities and Towns Act allowing them to award a certain contracts without calling for tenders

WHEREAS according to section 573.3.1 of the Cities and Towns Act (R.S.Q., c. C-19) amended by section 25 of chapter 31 of the statutes of 1998 and section 13 of chapter 43 of the statutes of 1999, the Minister of Municipal Affairs and Greater Montréal may authorize a municipality to award a contract without calling for tenders and that the Minister may, on her own initiative, exercise that power in respect of a category of municipalities for a class of contracts;

WHEREAS according to the second paragraph of section 573.3.1, the Minister may not exercise the power

where calls for tenders are required to be public under an intergovernmental trade liberalisation agreement applicable to the municipality;

WHEREAS the Agreement on the Opening of Public Procurement for Ontario and Québec and Annex 502.4 of the Agreement on Internal Trade are applicable in the circumstances;

WHEREAS both of the aforementioned agreements provide exceptions from tendering procedures in the case of certain contracts relating to the development of new technologies;

CONSIDERING the interest of municipalities to participate in the development of new technologies;

NOW THEREFORE, the Minister of Municipal Affairs and Greater Montréal enacts the following:

1. THAT municipalities governed by section 573.3.1 of the Cities and Towns Act with a population greater than 100 000 be permitted to award, without calling for tenders, contracts for the procurement of a prototype or a first good or service to be developed in the course of and for a particular contract for research, experiment, study or original development, but not for any subsequent purchases;

2. THAT said municipalities transmit a copy of such contracts to the Ministère des Affaires municipales et de la Métropole;

3. THAT said municipalities publish a notice announcing the awarding of such contracts;

The present order shall come into force the day of its publication in the *Gazette officielle du Québec*.

Quebec, 10 December 1999

LOUISE HAREL,  
*Minister of Municipal Affairs  
and Greater Montréal*

3291

## **M.O., 1999**

### **Order of the Minister of Revenue dated 16 December 1999 concerning source deductions tables**

Taxation Act  
(R.S.Q., c. I-3)

An Act respecting the Québec Pension Plan  
(R.S.Q., c. R-9)

THE MINISTER OF REVENUE,

CONSIDERING the first paragraph of section 1015 of the Taxation Act (R.S.Q., c. I-3) which provides that every person who pays, allocates, grants or awards an amount described in the second paragraph shall deduct or withhold therefrom the amount described in the third paragraph;

CONSIDERING the third paragraph of section 1015 of the Taxation Act, amended by section 20 of chapter 65 of the Statutes of 1999, which provides that the Minister of Revenue shall draw up the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded;

CONSIDERING the sixth paragraph of section 1015 of the Taxation Act, enacted by section 20 of chapter 65 of the Statutes of 1999, which provides that the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein;

CONSIDERING the first paragraph of section 59 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) which provides that an employer shall deduct from the remuneration paid to his employee for pensionable employment such amount as is prescribed on account of the employee's contribution;

CONSIDERING section 6 of the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r. 2) which provides that the employer must deduct from pensionable salary and wages paid by him, as the employee's contribution 3.9 % for the year 2000 of the amount by which the pensionable salary and wages exceeds the exemption for the pay period contemplated in Division II pertaining to the pensionable salary and wages or the amount determined in tables A or B for the pay period pertaining to the pensionable salary and wages if such a period is provided for therein;

CONSIDERING the third paragraph of section 59 of the Act respecting the Québec Pension Plan, enacted by section 48 of chapter 65 of the Statutes of 1999, which provides that the Minister of Revenue shall, for the purposes of the regulations under that section 59, draw up tables A and B determining the amount to be deducted from the remuneration paid to an employee during a particular period;

CONSIDERING the fourth paragraph of section 59 of the Act respecting the Québec Pension Plan, enacted by section 48 of chapter 65 of the Statutes of 1999, which provides that tables A and B determining the amount to be deducted from an amount paid, allocated, granted or awarded come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein;

CONSIDERING section 12 of the Regulations Act (R.S.Q., c. R-18.1) which provides that a proposed regulation may be made without prior publication as prescribed in section 8 of that Act, where the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

CONSIDERING section 18 of that Act which provides that a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

CONSIDERING that the fiscal nature of the norms established or amended by the Regulation warrants the lack of prior publication and such coming into force;

DRAWS UP the tables attached hereto determining the amount that a person shall deduct or withhold under section 1015 of the Taxation Act and determining the amount that an employer shall deduct from the remuneration paid by him to his employee under section 59 of the Act respecting the Québec Pension Plan. Those tables come into force on 1 January 2000.

Sainte-Foy, 16 December 1999

PAUL BÉGIN,  
*Minister of Revenue*



# Schedule A

## **Source Deductions of Québec Income Tax**

### **Table 33**

**QUÉBEC INCOME TAX – Table 33 (Schedule A) 52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
150.00 - 151.99	30.20															
152.00 - 153.99	30.60															
154.00 - 155.99	31.00															
156.00 - 157.99	31.40															
158.00 - 159.99	31.80															
160.00 - 161.99	32.20															
162.00 - 163.99	32.60															
164.00 - 165.99	33.00															
166.00 - 167.99	33.40															
168.00 - 169.99	33.80															
170.00 - 171.99	34.20															
172.00 - 173.99	34.60															
174.00 - 175.99	35.00															
176.00 - 177.99	35.40															
178.00 - 179.99	35.80															
180.00 - 181.99	36.20															
182.00 - 183.99	36.60															
184.00 - 185.99	37.00	0.16														
186.00 - 187.99	37.40	0.56														
188.00 - 189.99	37.80	0.96														
190.00 - 191.99	38.20	1.36														
192.00 - 193.99	38.60	1.76														
194.00 - 195.99	39.00	2.16														
196.00 - 197.99	39.40	2.56														
198.00 - 199.99	39.80	2.96														
200.00 - 201.99	40.20	3.36														
202.00 - 203.99	40.60	3.76														
204.00 - 205.99	41.00	4.16														
206.00 - 207.99	41.40	4.56														
208.00 - 209.99	41.80	4.96	0.31													
210.00 - 211.99	42.20	5.36	0.71													
212.00 - 213.99	42.60	5.76	1.11													
214.00 - 215.99	43.00	6.16	1.51													
216.00 - 217.99	43.40	6.56	1.91													
218.00 - 219.99	43.80	6.96	2.31													
220.00 - 221.99	44.20	7.36	2.71													
222.00 - 223.99	44.60	7.76	3.11													
224.00 - 225.99	45.00	8.16	3.51													
226.00 - 227.99	45.40	8.56	3.91													
228.00 - 229.99	45.80	8.96	4.31													

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)** **52** pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
230.00 – 234.99	46.50	9.66	5.01													
235.00 – 239.99	47.50	10.66	6.01													
240.00 – 244.99	48.50	11.66	7.01	0.16												
245.00 – 249.99	49.50	12.66	8.01	1.16												
250.00 – 254.99	50.50	13.66	9.01	2.16												
255.00 – 259.99	51.50	14.66	10.01	3.16												
260.00 – 264.99	52.50	15.66	11.01	4.16												
265.00 – 269.99	53.50	16.66	12.01	5.16												
270.00 – 274.99	54.50	17.66	13.01	6.16												
275.00 – 279.99	55.50	18.66	14.01	7.16												
280.00 – 284.99	56.50	19.66	15.01	8.16												
285.00 – 289.99	57.50	20.66	16.01	9.16												
290.00 – 294.99	58.50	21.66	17.01	10.16												
295.00 – 299.99	59.50	22.66	18.01	11.16	0.67											
300.00 – 304.99	60.50	23.66	19.01	12.16	1.67											
305.00 – 309.99	61.50	24.66	20.01	13.16	2.67											
310.00 – 314.99	62.50	25.66	21.01	14.16	3.67											
315.00 – 319.99	63.50	26.66	22.01	15.16	4.67	0.56										
320.00 – 324.99	64.50	27.66	23.01	16.16	5.67	1.56										
325.00 – 329.99	65.50	28.66	24.01	17.16	6.67	2.56										
330.00 – 334.99	66.50	29.66	25.01	18.16	7.67	3.56	0.82									
335.00 – 339.99	67.50	30.66	26.01	19.16	8.67	4.56	1.82									
340.00 – 344.99	68.50	31.66	27.01	20.16	9.67	5.56	2.82									
345.00 – 349.99	69.50	32.66	28.01	21.16	10.67	6.56	3.82	0.15								
350.00 – 354.99	70.50	33.66	29.01	22.16	11.67	7.56	4.82	1.15								
355.00 – 359.99	71.50	34.66	30.01	23.16	12.67	8.56	5.82	2.15								
360.00 – 364.99	72.50	35.66	31.01	24.16	13.67	9.56	6.82	3.15								
365.00 – 369.99	73.50	36.66	32.01	25.16	14.67	10.56	7.82	4.15								
370.00 – 374.99	74.50	37.66	33.01	26.16	15.67	11.56	8.82	5.15								
375.00 – 379.99	75.50	38.66	34.01	27.16	16.67	12.56	9.82	6.15	0.62							
380.00 – 384.99	76.50	39.66	35.01	28.16	17.67	13.56	10.82	7.15	1.62							
385.00 – 389.99	77.50	40.66	36.01	29.16	18.67	14.56	11.82	8.15	2.62							
390.00 – 394.99	78.50	41.66	37.01	30.16	19.67	15.56	12.82	9.15	3.62							
395.00 – 399.99	79.50	42.66	38.01	31.16	20.67	16.56	13.82	10.15	4.62							
400.00 – 404.99	80.50	43.66	39.01	32.16	21.67	17.56	14.82	11.15	5.62							
405.00 – 409.99	81.50	44.66	40.01	33.16	22.67	18.56	15.82	12.15	6.62							
410.00 – 414.99	82.50	45.66	41.01	34.16	23.67	19.56	16.82	13.15	7.62							
415.00 – 419.99	83.50	46.66	42.01	35.16	24.67	20.56	17.82	14.15	8.62	0.79						
420.00 – 424.99	84.50	47.66	43.01	36.16	25.67	21.56	18.82	15.15	9.62	1.79						
425.00 – 429.99	85.50	48.66	44.01	37.16	26.67	22.56	19.82	16.15	10.62	2.79						

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
430.00 - 439.99	87.00	50.16	45.51	38.66	28.17	24.06	21.32	17.65	12.12	4.29						
440.00 - 449.99	89.00	52.16	47.51	40.66	30.17	26.06	23.32	19.65	14.12	6.29						
450.00 - 459.99	91.00	54.16	49.51	42.66	32.17	28.06	25.32	21.65	16.12	8.29	1.08					
460.00 - 469.99	93.00	56.16	51.51	44.66	34.17	30.06	27.32	23.65	18.12	10.29	3.08					
470.00 - 479.99	95.00	58.16	53.51	46.66	36.17	32.06	29.32	25.65	20.12	12.29	5.08					
480.00 - 489.99	97.13	60.28	55.64	48.78	38.30	34.19	31.44	27.77	22.24	14.42	7.21	1.32				
490.00 - 499.99	99.43	62.58	57.94	51.08	40.60	36.49	33.74	30.07	24.54	16.72	9.51	3.62				
500.00 - 509.99	101.73	64.88	60.24	53.38	42.90	38.79	36.04	32.37	26.84	19.02	11.81	5.92	0.22			
510.00 - 519.99	104.03	67.18	62.54	55.68	45.20	41.09	38.34	34.67	29.14	21.32	14.11	8.22	2.52			
520.00 - 529.99	106.33	69.48	64.84	57.98	47.50	43.39	40.64	36.97	31.44	23.62	16.41	10.52	4.82			
530.00 - 539.99	108.63	71.78	67.14	60.28	49.80	45.69	42.94	39.27	33.74	25.92	18.71	12.82	7.12	2.21		
540.00 - 549.99	110.93	74.08	69.44	62.58	52.10	47.99	45.24	41.57	36.04	28.22	21.01	15.12	9.42	4.51	0.53	0.53
550.00 - 559.99	113.23	76.38	71.74	64.88	54.40	50.29	47.54	43.87	38.34	30.52	23.31	17.42	11.72	6.81	2.83	2.21
560.00 - 569.99	115.53	78.68	74.04	67.18	56.70	52.59	49.84	46.17	40.64	32.82	25.61	19.72	14.02	9.11	5.13	2.21
570.00 - 579.99	117.83	80.98	76.34	69.48	59.00	54.89	52.14	48.47	42.94	35.12	27.91	22.02	16.32	11.41	7.43	2.21
580.00 - 589.99	120.13	83.28	78.64	71.78	61.30	57.19	54.44	50.77	45.24	37.42	30.21	24.32	18.62	13.71	9.73	2.21
590.00 - 599.99	122.43	85.58	80.94	74.08	63.60	59.49	56.74	53.07	47.54	39.72	32.51	26.62	20.92	16.01	12.03	2.21
600.00 - 609.99	124.73	87.88	83.24	76.38	65.90	61.79	59.04	55.37	49.84	42.02	34.81	28.92	23.22	18.31	14.33	2.21
610.00 - 619.99	127.03	90.18	85.54	78.68	68.20	64.09	61.34	57.67	52.14	44.32	37.11	31.22	25.52	20.61	16.63	2.21
620.00 - 629.99	129.33	92.48	87.84	80.98	70.50	66.39	63.64	59.97	54.44	46.62	39.41	33.52	27.82	22.91	18.93	2.21
630.00 - 639.99	131.63	94.78	90.14	83.28	72.80	68.69	65.94	62.27	56.74	48.92	41.71	35.82	30.12	25.21	21.23	2.21
640.00 - 649.99	133.93	97.08	92.44	85.58	75.10	70.99	68.24	64.57	59.04	51.22	44.01	38.12	32.42	27.51	23.53	2.21
650.00 - 659.99	136.23	99.38	94.74	87.88	77.40	73.29	70.54	66.87	61.34	53.52	46.31	40.42	34.72	29.81	25.83	2.21
660.00 - 669.99	138.53	101.68	97.04	90.18	79.70	75.59	72.84	69.17	63.64	55.82	48.61	42.72	37.02	32.11	28.13	2.21
670.00 - 679.99	140.83	103.98	99.34	92.48	82.00	77.89	75.14	71.47	65.94	58.12	50.91	45.02	39.32	34.41	30.43	2.21
680.00 - 689.99	143.13	106.28	101.64	94.78	84.30	80.19	77.44	73.77	68.24	60.42	53.21	47.32	41.62	36.71	32.73	2.21
690.00 - 699.99	145.43	108.58	103.94	97.08	86.60	82.49	79.74	76.07	70.54	62.72	55.51	49.62	43.92	39.01	35.03	2.21
700.00 - 709.99	147.73	110.88	106.24	99.38	88.90	84.79	82.04	78.37	72.84	65.02	57.81	51.92	46.22	41.31	37.33	2.21
710.00 - 719.99	150.03	113.18	108.54	101.68	91.20	87.09	84.34	80.67	75.14	67.32	60.11	54.22	48.52	43.61	39.63	2.21
720.00 - 729.99	152.33	115.48	110.84	103.98	93.50	89.39	86.64	82.97	77.44	69.62	62.41	56.52	50.82	45.91	41.93	2.21
730.00 - 739.99	154.63	117.78	113.14	106.28	95.80	91.69	88.94	85.27	79.74	71.92	64.71	58.82	53.12	48.21	44.23	2.21
740.00 - 749.99	156.93	120.08	115.44	108.58	98.10	93.99	91.24	87.57	82.04	74.22	67.01	61.12	55.42	50.51	46.53	2.21
750.00 - 759.99	159.23	122.38	117.74	110.88	100.40	96.29	93.54	89.87	84.34	76.52	69.31	63.42	57.72	52.81	48.83	2.21
760.00 - 769.99	161.53	124.68	120.04	113.18	102.70	98.59	95.84	92.17	86.64	78.82	71.61	65.72	60.02	55.11	51.13	2.21
770.00 - 779.99	163.83	126.98	122.34	115.48	105.00	100.89	98.14	94.47	88.94	81.12	73.91	68.02	62.32	57.41	53.43	2.21
780.00 - 789.99	166.13	129.28	124.64	117.78	107.30	103.19	100.44	96.77	91.24	83.42	76.21	70.32	64.62	59.71	55.73	2.21
790.00 - 799.99	168.43	131.58	126.94	120.08	109.60	105.49	102.74	99.07	93.54	85.72	78.51	72.62	66.92	62.01	58.03	2.21
800.00 - 809.99	170.73	133.88	129.24	122.38	111.90	107.79	105.04	101.37	95.84	88.02	80.81	74.92	69.22	64.31	60.33	2.21
810.00 - 819.99	173.03	136.18	131.54	124.68	114.20	110.09	107.34	103.67	98.14	90.32	83.11	77.22	71.52	66.61	62.63	2.21
820.00 - 829.99	175.33	138.48	133.84	126.98	116.50	112.39	109.64	105.97	100.44	92.62	85.41	79.52	73.82	68.91	64.93	2.21

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**52** pay periods per year

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
830.00 – 839.99	177.63	140.78	136.14	129.28	118.80	114.69	111.94	108.27	102.74	94.92	87.71	81.82	76.12	71.21	67.23	2.21
840.00 – 849.99	179.93	143.08	138.44	131.58	121.10	116.99	114.24	110.57	105.04	97.22	90.01	84.12	78.42	73.51	69.53	2.21
850.00 – 859.99	182.23	145.38	140.74	133.88	123.40	119.29	116.54	112.87	107.34	99.52	92.31	86.42	80.72	75.81	71.83	2.21
860.00 – 869.99	184.53	147.68	143.04	136.18	125.70	121.59	118.84	115.17	109.64	101.82	94.61	88.72	83.02	78.11	74.13	2.21
870.00 – 879.99	186.83	149.98	145.34	138.48	128.00	123.89	121.14	117.47	111.94	104.12	96.91	91.02	85.32	80.41	76.43	2.21
880.00 – 889.99	189.13	152.28	147.64	140.78	130.30	126.19	123.44	119.77	114.24	106.42	99.21	93.32	87.62	82.71	78.73	2.21
890.00 – 899.99	191.43	154.58	149.94	143.08	132.60	128.49	125.74	122.07	116.54	108.72	101.51	95.62	89.92	85.01	81.03	2.21
900.00 – 909.99	193.73	156.88	152.24	145.38	134.90	130.79	128.04	124.37	118.84	111.02	103.81	97.92	92.22	87.31	83.33	2.21
910.00 – 919.99	196.03	159.18	154.54	147.68	137.20	133.09	130.34	126.67	121.14	113.32	106.11	100.22	94.52	89.61	85.63	2.21
920.00 – 929.99	198.33	161.48	156.84	149.98	139.50	135.39	132.64	128.97	123.44	115.62	108.41	102.52	96.82	91.91	87.93	2.21
930.00 – 939.99	200.63	163.78	159.14	152.28	141.80	137.69	134.94	131.27	125.74	117.92	110.71	104.82	99.12	94.21	90.23	2.21
940.00 – 949.99	202.93	166.08	161.44	154.58	144.10	139.99	137.24	133.57	128.04	120.22	113.01	107.12	101.42	96.51	92.53	2.21
950.00 – 959.99	205.23	168.38	163.74	156.88	146.40	142.29	139.54	135.87	130.34	122.52	115.31	109.42	103.72	98.81	94.83	2.21
960.00 – 969.99	207.63	170.79	166.14	159.29	148.80	144.69	141.95	138.28	132.75	124.92	117.71	111.83	106.12	101.21	97.23	2.21
970.00 – 979.99	210.23	173.39	168.74	161.89	151.40	147.29	144.55	140.88	135.35	127.52	120.31	114.43	108.72	103.81	99.83	2.21
980.00 – 989.99	212.83	175.99	171.34	164.49	154.00	149.89	147.15	143.48	137.95	130.12	122.91	117.03	111.32	106.41	102.43	2.21
990.00 – 999.99	215.43	178.59	173.94	167.09	156.60	152.49	149.75	146.08	140.55	132.72	125.51	119.63	113.92	109.01	105.03	2.21
1,000.00 – 1,009.99	218.03	181.19	176.54	169.69	159.20	155.09	152.35	148.68	143.15	135.32	128.11	122.23	116.52	111.61	107.63	2.21
1,010.00 – 1,019.99	220.63	183.79	179.14	172.29	161.80	157.69	154.95	151.28	145.75	137.92	130.71	124.83	119.12	114.21	110.23	2.21
1,020.00 – 1,029.99	223.23	186.39	181.74	174.89	164.40	160.29	157.55	153.88	148.35	140.52	133.31	127.43	121.72	116.81	112.83	2.21
1,030.00 – 1,039.99	225.83	188.99	184.34	177.49	167.00	162.89	160.15	156.48	150.95	143.12	135.91	130.03	124.32	119.41	115.43	2.21
1,040.00 – 1,049.99	228.43	191.59	186.94	180.09	169.60	165.49	162.75	159.08	153.55	145.72	138.51	132.63	126.92	122.01	118.03	2.21
1,050.00 – 1,059.99	231.03	194.19	189.54	182.69	172.20	168.09	165.35	161.68	156.15	148.32	141.11	135.23	129.52	124.61	120.63	2.21
1,060.00 – 1,069.99	233.63	196.79	192.14	185.29	174.80	170.69	167.95	164.28	158.75	150.92	143.71	137.83	132.12	127.21	123.23	2.21
1,070.00 – 1,079.99	236.23	199.39	194.74	187.89	177.40	173.29	170.55	166.88	161.35	153.52	146.31	140.43	134.72	129.81	125.83	2.21
1,080.00 – 1,089.99	238.83	201.99	197.34	190.49	180.00	175.89	173.15	169.48	163.95	156.12	148.91	143.03	137.32	132.41	128.43	2.21
1,090.00 – 1,099.99	241.43	204.59	199.94	193.09	182.60	178.49	175.75	172.08	166.55	158.72	151.51	145.63	139.92	135.01	131.03	2.21
1,100.00 – 1,109.99	244.03	207.19	202.54	195.69	185.20	181.09	178.35	174.68	169.15	161.32	154.11	148.23	142.52	137.61	133.63	2.21
1,110.00 – 1,119.99	246.63	209.79	205.14	198.29	187.80	183.69	180.95	177.28	171.75	163.92	156.71	150.83	145.12	140.21	136.23	2.21
1,120.00 – 1,129.99	249.23	212.39	207.74	200.89	190.40	186.29	183.55	179.88	174.35	166.52	159.31	153.43	147.72	142.81	138.83	2.21
1,130.00 – 1,139.99	251.83	214.99	210.34	203.49	193.00	188.89	186.15	182.48	176.95	169.12	161.91	156.03	150.32	145.41	141.43	2.21
1,140.00 – 1,149.99	254.43	217.59	212.94	206.09	195.60	191.49	188.75	185.08	179.55	171.72	164.51	158.63	152.92	148.01	144.03	2.21
1,150.00 – 1,159.99	257.03	220.19	215.54	208.69	198.20	194.09	191.35	187.68	182.15	174.32	167.11	161.23	155.52	150.61	146.63	2.21
1,160.00 – 1,169.99	259.63	222.79	218.14	211.29	200.80	196.69	193.95	190.28	184.75	176.92	169.71	163.83	158.12	153.21	149.23	2.21
1,170.00 – 1,179.99	262.23	225.39	220.74	213.89	203.40	199.29	196.55	192.88	187.35	179.52	172.31	166.43	160.72	155.81	151.83	2.21
1,180.00 – 1,189.99	264.83	227.99	223.34	216.49	206.00	201.89	199.15	195.48	189.95	182.12	174.91	169.03	163.32	158.41	154.43	2.21
1,190.00 – 1,199.99	267.43	230.59	225.94	219.09	208.60	204.49	201.75	198.08	192.55	184.72	177.51	171.63	165.92	161.01	157.03	2.21
1,200.00 – 1,209.99	270.03	233.19	228.54	221.69	211.20	207.09	204.35	200.68	195.15	187.32	180.11	174.23	168.52	163.61	159.63	2.21
1,210.00 – 1,219.99	272.63	235.79	231.14	224.29	213.80	209.69	206.95	203.28	197.75	189.92	182.71	176.83	171.12	166.21	162.23	2.21
1,220.00 – 1,229.99	275.23	238.39	233.74	226.89	216.40	212.29	209.55	205.88	200.35	192.52	185.31	179.43	173.72	168.81	164.83	2.21

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)** **52 pay periods per year**

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.																
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1,250.00 – 1,249.99	279.13	242.29	237.64	230.79	220.30	216.19	213.45	209.78	204.25	196.42	189.21	183.33	177.62	172.71	168.73	2.21
1,250.00 – 1,249.99	284.33	247.49	242.84	235.99	225.50	221.39	218.65	214.98	209.45	201.62	194.41	188.53	182.82	177.91	173.93	2.21
1,270.00 – 1,269.99	289.53	252.69	248.04	241.19	230.70	226.59	223.85	220.18	214.65	206.82	199.61	193.73	188.02	183.11	179.13	2.21
1,290.00 – 1,309.99	294.73	257.89	253.24	246.39	235.90	231.79	229.05	225.38	219.85	212.02	204.81	198.93	193.22	188.31	184.33	2.21
1,310.00 – 1,329.99	299.93	263.09	258.44	251.59	241.10	236.99	234.25	230.58	225.05	217.22	210.01	204.13	198.42	193.51	189.53	2.21
1,330.00 – 1,349.99	305.13	268.29	263.64	256.79	246.30	242.19	239.45	235.78	230.25	222.42	215.21	209.33	203.62	198.71	194.73	2.21
1,350.00 – 1,369.99	310.33	273.49	268.84	261.99	251.50	247.39	244.65	240.98	235.45	227.62	220.41	214.53	208.82	203.91	199.93	2.21
1,370.00 – 1,389.99	315.53	278.69	274.04	267.19	256.70	252.59	249.85	246.18	240.65	232.82	225.61	219.73	214.02	209.11	205.13	2.21
1,390.00 – 1,409.99	320.73	283.89	279.24	272.39	261.90	257.79	255.05	251.38	245.85	238.02	230.81	224.93	219.22	214.31	210.33	2.21
1,410.00 – 1,429.99	325.93	289.09	284.44	277.59	267.10	262.99	260.25	256.58	251.05	243.22	236.01	230.13	224.42	219.51	215.53	2.21
1,430.00 – 1,449.99	331.13	294.29	289.64	282.79	272.30	268.19	265.45	261.78	256.25	248.42	241.21	235.33	229.62	224.71	220.73	2.21
1,450.00 – 1,469.99	336.33	299.49	294.84	287.99	277.50	273.39	270.65	266.98	261.45	253.62	246.41	240.53	234.82	229.91	225.93	2.21
1,470.00 – 1,489.99	341.53	304.69	300.04	293.19	282.70	278.59	275.85	272.18	266.65	258.82	251.61	245.73	240.02	235.11	231.13	2.21
1,490.00 – 1,509.99	346.73	309.89	305.24	298.39	287.90	283.79	281.05	277.38	271.85	264.02	256.81	250.93	245.22	240.31	236.33	2.21
1,510.00 – 1,529.99	351.93	315.09	310.44	303.59	293.10	288.99	286.25	282.58	277.05	269.22	262.01	256.13	250.42	245.51	241.53	2.21
1,530.00 – 1,549.99	357.13	320.29	315.64	308.79	298.30	294.19	291.45	287.78	282.25	274.42	267.21	261.33	255.62	250.71	246.73	2.21
1,550.00 – 1,569.99	362.33	325.49	320.84	313.99	303.50	299.39	296.65	292.98	287.45	279.62	272.41	266.53	260.82	255.91	251.93	2.21
1,570.00 – 1,589.99	367.53	330.69	326.04	319.19	308.70	304.59	301.85	298.18	292.65	284.82	277.61	271.73	266.02	261.11	257.13	2.21
1,590.00 – 1,609.99	372.73	335.89	331.24	324.39	313.90	309.79	307.05	303.38	297.85	290.02	282.81	276.93	271.22	266.31	262.33	2.21
1,610.00 – 1,629.99	377.93	341.09	336.44	329.59	319.10	314.99	312.25	308.58	303.05	295.22	288.01	282.13	276.42	271.51	267.53	2.21
1,630.00 – 1,649.99	383.13	346.29	341.64	334.79	324.30	320.19	317.45	313.78	308.25	300.42	293.21	287.33	281.62	276.71	272.73	2.21
1,650.00 – 1,669.99	388.33	351.49	346.84	339.99	329.50	325.39	322.65	318.98	313.45	305.62	298.41	292.53	286.82	281.91	277.93	2.21
1,670.00 – 1,689.99	393.53	356.69	352.04	345.19	334.70	330.59	327.85	324.18	318.65	310.82	303.61	297.73	292.02	287.11	283.13	2.21
1,690.00 – 1,709.99	398.73	361.89	357.24	350.39	339.90	335.79	333.05	329.38	323.85	316.02	308.81	302.93	297.22	292.31	288.33	2.21
1,710.00 – 1,729.99	403.93	367.09	362.44	355.59	345.10	340.99	338.25	334.58	329.05	321.22	314.01	308.13	302.42	297.51	293.53	2.21
1,730.00 – 1,749.99	409.13	372.29	367.64	360.79	350.30	346.19	343.45	339.78	334.25	326.42	319.21	313.33	307.62	302.71	298.73	2.21
1,750.00 – 1,769.99	414.33	377.49	372.84	365.99	355.50	351.39	348.65	344.98	339.45	331.62	324.41	318.53	312.82	307.91	303.93	2.21
1,770.00 – 1,789.99	419.53	382.69	378.04	371.19	360.70	356.59	353.85	350.18	344.65	336.82	329.61	323.73	318.02	313.11	309.13	2.21
1,790.00 – 1,809.99	424.73	387.89	383.24	376.39	365.90	361.79	359.05	355.38	349.85	342.02	334.81	328.93	323.22	318.31	314.33	2.21
1,810.00 – 1,829.99	429.93	393.09	388.44	381.59	371.10	366.99	364.25	360.58	355.05	347.22	340.01	334.13	328.42	323.51	319.53	2.21
1,830.00 – 1,849.99	435.13	398.29	393.64	386.79	376.30	372.19	369.45	365.78	360.25	352.42	345.21	339.33	333.62	328.71	324.73	2.21
1,850.00 – 1,869.99	440.33	403.49	398.84	391.99	381.50	377.39	374.65	370.98	365.45	357.62	350.41	344.53	338.82	333.91	329.93	2.21
1,870.00 – 1,889.99	445.53	408.69	404.04	397.19	386.70	382.59	379.85	376.18	370.65	362.82	355.61	349.73	344.02	339.11	335.13	2.21
1,890.00 – 1,909.99	450.73	413.89	409.24	402.39	391.90	387.79	385.05	381.38	375.85	368.02	360.81	354.93	349.22	344.31	340.33	2.21
1,910.00 – 1,929.99	455.93	419.09	414.44	407.59	397.10	392.99	390.25	386.58	381.05	373.22	366.01	360.13	354.42	349.51	345.53	2.21
1,930.00 – 1,949.99	461.13	424.29	419.64	412.79	402.30	398.19	395.45	391.78	386.25	378.42	371.21	365.33	359.62	354.71	350.73	2.21
1,950.00 – 1,969.99	466.33	429.49	424.84	417.99	407.50	403.39	400.65	396.98	391.45	383.62	376.41	370.53	364.82	359.91	355.93	2.21
1,970.00 – 1,989.99	471.53	434.69	430.04	423.19	412.70	408.59	405.85	402.18	396.65	388.82	381.61	375.73	370.02	365.11	361.13	2.21
1,990.00 – 2,009.99	476.73	439.89	435.24	428.39	417.90	413.79	411.05	407.38	401.85	394.02	386.81	380.93	375.22	370.31	366.33	2.21
2,010.00 – 2,029.99	481.93	445.09	440.44	433.59	423.10	418.99	416.25	412.58	407.05	399.22	392.01	386.13	380.42	375.51	371.53	2.21

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**52 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,030.00 – 2,069.99	489.73	452.89	448.24	441.39	430.90	426.79	414.05	420.38	414.85	407.02	399.81	393.93	388.22	383.31	379.33	2.21
2,070.00 – 2,109.99	500.13	463.29	458.64	451.79	441.30	437.19	434.45	430.78	425.25	417.42	410.21	404.33	398.62	393.71	389.73	2.21
2,110.00 – 2,149.99	510.53	473.69	469.04	462.19	451.70	447.59	444.85	441.18	435.65	427.82	420.61	414.73	409.02	404.11	400.13	2.21
2,150.00 – 2,189.99	520.93	484.09	479.44	472.59	462.10	457.99	455.25	451.58	446.05	438.22	431.01	425.13	419.42	414.51	410.53	2.21
2,190.00 – 2,229.99	531.33	494.49	489.84	482.99	472.50	468.39	465.65	461.98	456.45	448.62	441.41	435.53	429.82	424.91	420.93	2.21
2,230.00 – 2,269.99	541.73	504.89	500.24	493.39	482.90	478.79	476.05	472.38	466.85	459.02	451.81	445.93	440.22	435.31	431.33	2.21
2,270.00 – 2,309.99	552.13	515.29	510.64	503.79	493.30	489.19	486.45	482.78	477.25	469.42	462.21	456.33	450.62	445.71	441.73	2.21
2,310.00 – 2,349.99	562.53	525.69	521.04	514.19	503.70	499.59	496.85	493.18	487.65	479.82	472.61	466.73	461.02	456.11	452.13	2.21
2,350.00 – 2,389.99	572.93	536.09	531.44	524.59	514.10	509.99	507.25	503.58	498.05	490.22	483.01	477.13	471.42	466.51	462.53	2.21
2,390.00 – 2,429.99	583.33	546.49	541.84	534.99	524.50	520.39	517.65	513.98	508.45	500.62	493.41	487.53	481.82	476.91	472.93	2.21
2,430.00 – 2,469.99	593.73	556.89	552.24	545.39	534.90	530.79	528.05	524.38	518.85	511.02	503.81	497.93	492.22	487.31	483.33	2.21
2,470.00 – 2,509.99	604.13	567.29	562.64	555.79	545.30	541.19	538.45	534.78	529.25	521.42	514.21	508.33	502.62	497.71	493.73	2.21
2,510.00 – 2,549.99	614.53	577.69	573.04	566.19	555.70	551.59	548.85	545.18	539.65	531.82	524.61	518.73	513.02	508.11	504.13	2.21
2,550.00 – 2,589.99	624.93	588.09	583.44	576.59	566.10	561.99	559.25	555.58	550.05	542.22	535.01	529.13	523.42	518.51	514.53	2.21
2,590.00 – 2,629.99	635.33	598.49	593.84	586.99	576.50	572.39	569.65	565.98	560.45	552.62	545.41	539.53	533.82	528.91	524.93	2.21
2,630.00 – 2,669.99	645.73	608.89	604.24	597.39	586.90	582.79	580.05	576.38	570.85	563.02	555.81	549.93	544.22	539.31	535.33	2.21
2,670.00 – 2,709.99	656.13	619.29	614.64	607.79	597.30	593.19	590.45	586.78	581.25	573.42	566.21	560.33	554.62	549.71	545.73	2.21
2,710.00 – 2,749.99	666.53	629.69	625.04	618.19	607.70	603.59	600.85	597.18	591.65	583.82	576.61	570.73	565.02	560.11	556.13	2.21
2,750.00 – 2,789.99	676.93	640.09	635.44	628.59	618.10	613.99	611.25	607.58	602.05	594.22	587.01	581.13	575.42	570.51	566.53	2.21
2,790.00 – 2,829.99	687.33	650.49	645.84	638.99	628.50	624.39	621.65	617.98	612.45	604.62	597.41	591.53	585.82	580.91	576.93	2.21
2,830.00 – 2,869.99	697.73	660.89	656.24	649.39	638.90	634.79	632.05	628.38	622.85	615.02	607.81	601.93	596.22	591.31	587.33	2.21
2,870.00 – 2,909.99	708.13	671.29	666.64	659.79	649.30	645.19	642.45	638.78	633.25	625.42	618.21	612.33	606.62	601.71	597.73	2.21
2,910.00 – 2,949.99	718.53	681.69	677.04	670.19	659.70	655.59	652.85	649.18	643.65	635.82	628.61	622.73	617.02	612.11	608.13	2.21
2,950.00 – 2,989.99	728.93	692.09	687.44	680.59	670.10	665.99	663.25	659.58	654.05	646.22	639.01	633.13	627.42	622.51	618.53	2.21
2,990.00 – 3,029.99	739.33	702.49	697.84	690.99	680.50	676.39	673.65	669.98	664.45	656.62	649.41	643.53	637.82	632.91	628.93	2.21
3,030.00 – 3,069.99	749.73	712.89	708.24	701.39	690.90	686.79	684.05	680.38	674.85	667.02	659.81	653.93	648.22	643.31	639.33	2.21
3,070.00 – 3,109.99	760.13	723.29	718.64	711.79	701.30	697.19	694.45	690.78	685.25	677.42	670.21	664.33	658.62	653.71	649.73	2.21
3,110.00 – 3,149.99	770.53	733.69	729.04	722.19	711.70	707.59	704.85	701.18	695.65	687.82	680.61	674.73	669.02	664.11	660.13	2.21
3,150.00 – 3,189.99	780.93	744.09	739.44	732.59	722.10	717.99	715.25	711.58	706.05	698.22	691.01	685.13	679.42	674.51	670.53	2.21
3,190.00 – 3,229.99	791.33	754.49	749.84	742.99	732.50	728.39	725.65	721.98	716.45	708.62	701.41	695.53	689.82	684.91	680.93	2.21
3,230.00 – 3,269.99	801.73	764.89	760.24	753.39	742.90	738.79	736.05	732.38	726.85	719.02	711.81	705.93	700.22	695.31	691.33	2.21
3,270.00 – 3,309.99	812.13	775.29	770.64	763.79	753.30	749.19	746.45	742.78	737.25	729.42	722.21	716.33	710.62	705.71	701.73	2.21
3,310.00 – 3,349.99	822.53	785.69	781.04	774.19	763.70	759.59	756.85	753.18	747.65	739.82	732.61	726.73	721.02	716.11	712.13	2.21
3,350.00 – 3,389.99	832.93	796.09	791.44	784.59	774.10	769.99	767.25	763.58	758.05	750.22	743.01	737.13	731.42	726.51	722.53	2.21
3,390.00 – 3,429.99	843.33	806.49	801.84	794.99	784.50	780.39	777.65	773.98	768.45	760.62	753.41	747.53	741.82	736.91	732.93	2.21
3,430.00 – 3,469.99	853.73	816.89	812.24	805.39	794.90	790.79	788.05	784.38	778.85	771.02	763.81	757.93	752.22	747.31	743.33	2.21
3,470.00 – 3,509.99	864.13	827.29	822.64	815.79	805.30	801.19	798.45	794.78	789.25	781.42	774.21	768.33	762.62	757.71	753.73	2.21
3,510.00 – 3,549.99	874.53	837.69	833.04	826.19	815.70	811.59	808.85	805.18	799.65	791.82	784.61	778.73	773.02	768.11	764.13	2.21
3,550.00 – 3,589.99	884.93	848.09	843.44	836.59	826.10	821.99	819.25	815.58	810.05	802.22	795.01	789.13	783.42	778.51	774.53	2.21
3,590.00 – 3,629.99	895.33	858.49	853.84	846.99	836.50	832.39	829.65	825.98	820.45	812.62	805.41	799.53	793.82	788.91	784.93	2.21

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**26** pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.																												
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*													
300.00 - 303.99	60.40																												
304.00 - 307.99	61.20																												
308.00 - 311.99	62.00																												
312.00 - 315.99	62.80																												
316.00 - 319.99	63.60																												
320.00 - 323.99	64.40																												
324.00 - 327.99	65.20																												
328.00 - 331.99	66.00																												
332.00 - 335.99	66.80																												
336.00 - 339.99	67.60																												
340.00 - 343.99	68.40																												
344.00 - 347.99	69.20																												
348.00 - 351.99	70.00																												
352.00 - 355.99	70.80																												
356.00 - 359.99	71.60																												
360.00 - 363.99	72.40																												
364.00 - 367.99	73.20																												
368.00 - 371.99	74.00	0.31																											
372.00 - 375.99	74.80	1.11																											
376.00 - 379.99	75.60	1.91																											
380.00 - 383.99	76.40	2.71																											
384.00 - 387.99	77.20	3.51																											
388.00 - 391.99	78.00	4.31																											
392.00 - 395.99	78.80	5.11																											
396.00 - 399.99	79.60	5.91																											
400.00 - 403.99	80.40	6.71																											
404.00 - 407.99	81.20	7.51																											
408.00 - 411.99	82.00	8.31																											
412.00 - 415.99	82.80	9.11																											
416.00 - 419.99	83.60	9.91	0.62																										
420.00 - 423.99	84.40	10.71	1.42																										
424.00 - 427.99	85.20	11.51	2.22																										
428.00 - 431.99	86.00	12.31	3.02																										
432.00 - 435.99	86.80	13.11	3.82																										
436.00 - 439.99	87.60	13.91	4.62																										
440.00 - 443.99	88.40	14.71	5.42																										
444.00 - 447.99	89.20	15.51	6.22																										
448.00 - 451.99	90.00	16.31	7.02																										
452.00 - 455.99	90.80	17.11	7.82																										
456.00 - 459.99	91.60	17.91	8.62																										

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.



**QUÉBEC INCOME TAX – Table 33 (Schedule A)** **26** pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
460.00 – 469.99	93.00	19.31	10.02													
470.00 – 479.99	95.00	21.31	12.02													
480.00 – 489.99	97.00	23.31	14.02	0.31												
490.00 – 499.99	99.00	25.31	16.02	2.31												
500.00 – 509.99	101.00	27.31	18.02	4.31												
510.00 – 519.99	103.00	29.31	20.02	6.31												
520.00 – 529.99	105.00	31.31	22.02	8.31												
530.00 – 539.99	107.00	33.31	24.02	10.31												
540.00 – 549.99	109.00	35.31	26.02	12.31												
550.00 – 559.99	111.00	37.31	28.02	14.31												
560.00 – 569.99	113.00	39.31	30.02	16.31												
570.00 – 579.99	115.00	41.31	32.02	18.31												
580.00 – 589.99	117.00	43.31	34.02	20.31												
590.00 – 599.99	119.00	45.31	36.02	22.31	1.35											
600.00 – 609.99	121.00	47.31	38.02	24.31	3.35											
610.00 – 619.99	123.00	49.31	40.02	26.31	5.35											
620.00 – 629.99	125.00	51.31	42.02	28.31	7.35											
630.00 – 639.99	127.00	53.31	44.02	30.31	9.35	1.12										
640.00 – 649.99	129.00	55.31	46.02	32.31	11.35	3.12										
650.00 – 659.99	131.00	57.31	48.02	34.31	13.35	5.12										
660.00 – 669.99	133.00	59.31	50.02	36.31	15.35	7.12	1.63									
670.00 – 679.99	135.00	61.31	52.02	38.31	17.35	9.12	3.63									
680.00 – 689.99	137.00	63.31	54.02	40.31	19.35	11.12	5.63									
690.00 – 699.99	139.00	65.31	56.02	42.31	21.35	13.12	7.63	0.29								
700.00 – 709.99	141.00	67.31	58.02	44.31	23.35	15.12	9.63	2.29								
710.00 – 719.99	143.00	69.31	60.02	46.31	25.35	17.12	11.63	4.29								
720.00 – 729.99	145.00	71.31	62.02	48.31	27.35	19.12	13.63	6.29								
730.00 – 739.99	147.00	73.31	64.02	50.31	29.35	21.12	15.63	8.29								
740.00 – 749.99	149.00	75.31	66.02	52.31	31.35	23.12	17.63	10.29								
750.00 – 759.99	151.00	77.31	68.02	54.31	33.35	25.12	19.63	12.29	1.23							
760.00 – 769.99	153.00	79.31	70.02	56.31	35.35	27.12	21.63	14.29	3.23							
770.00 – 779.99	155.00	81.31	72.02	58.31	37.35	29.12	23.63	16.29	5.23							
780.00 – 789.99	157.00	83.31	74.02	60.31	39.35	31.12	25.63	18.29	7.23							
790.00 – 799.99	159.00	85.31	76.02	62.31	41.35	33.12	27.63	20.29	9.23							
800.00 – 809.99	161.00	87.31	78.02	64.31	43.35	35.12	29.63	22.29	11.23							
810.00 – 819.99	163.00	89.31	80.02	66.31	45.35	37.12	31.63	24.29	13.23							
820.00 – 829.99	165.00	91.31	82.02	68.31	47.35	39.12	33.63	26.29	15.23							
830.00 – 839.99	167.00	93.31	84.02	70.31	49.35	41.12	35.63	28.29	17.23	1.58						
840.00 – 849.99	169.00	95.31	86.02	72.31	51.35	43.12	37.63	30.29	19.23	3.58						
850.00 – 859.99	171.00	97.31	88.02	74.31	53.35	45.12	39.63	32.29	21.23	5.58						

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**26 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
860.00 – 879.99	174.00	100.31	91.02	77.31	56.35	48.12	42.63	35.29	24.23	8.58						
880.00 – 899.99	178.00	104.31	95.02	81.31	60.35	52.12	46.63	39.29	28.23	12.58						
900.00 – 919.99	182.00	108.31	99.02	85.31	64.35	56.12	50.63	43.29	32.23	16.58	2.16					
920.00 – 939.99	186.00	112.31	103.02	89.31	68.35	60.12	54.63	47.29	36.23	20.58	6.16					
940.00 – 959.99	190.00	116.31	107.02	93.31	72.35	64.12	58.63	51.29	40.23	24.58	10.16					
960.00 – 979.99	194.25	120.57	111.28	97.57	76.60	68.37	62.89	55.55	44.49	28.83	14.41	2.65				
980.00 – 999.99	198.85	125.17	115.88	102.17	81.20	72.97	67.49	60.15	49.09	33.43	19.01	7.25				
1,000.00 – 1,019.99	203.45	129.77	120.48	106.77	85.80	77.57	72.09	64.75	53.69	38.03	23.61	11.85	0.43			
1,020.00 – 1,039.99	208.05	134.37	125.08	111.37	90.40	82.17	76.69	69.35	58.29	42.63	28.21	16.45	5.03			
1,040.00 – 1,059.99	212.65	138.97	129.68	115.97	95.00	86.77	81.29	73.95	62.89	47.23	32.81	21.05	9.63			
1,060.00 – 1,079.99	217.25	143.57	134.28	120.57	99.60	91.37	85.89	78.55	67.49	51.83	37.41	25.65	14.23	4.42		
1,080.00 – 1,099.99	221.85	148.17	138.88	125.17	104.20	95.97	90.49	83.15	72.09	56.43	42.01	30.25	18.83	9.02	1.05	
1,100.00 – 1,119.99	226.45	152.77	143.48	129.77	108.80	100.57	95.09	87.75	76.69	61.03	46.61	34.85	23.43	13.62	5.65	4.42
1,120.00 – 1,139.99	231.05	157.37	148.08	134.37	113.40	105.17	99.69	92.35	81.29	65.63	51.21	39.45	28.03	18.22	10.25	4.42
1,140.00 – 1,159.99	235.65	161.97	152.68	138.97	118.00	109.77	104.29	96.95	85.89	70.23	55.81	44.05	32.63	22.82	14.85	4.42
1,160.00 – 1,179.99	240.25	166.57	157.28	143.57	122.60	114.37	108.89	101.55	90.49	74.83	60.41	48.65	37.23	27.42	19.45	4.42
1,180.00 – 1,199.99	244.85	171.17	161.88	148.17	127.20	118.97	113.49	106.15	95.09	79.43	65.01	53.25	41.83	32.02	24.05	4.42
1,200.00 – 1,219.99	249.45	175.77	166.48	152.77	131.80	123.57	118.09	110.75	99.69	84.03	69.61	57.85	46.43	36.62	28.65	4.42
1,220.00 – 1,239.99	254.05	180.37	171.08	157.37	136.40	128.17	122.69	115.33	104.29	88.63	74.21	62.45	51.03	41.22	33.25	4.42
1,240.00 – 1,259.99	258.65	184.97	175.68	161.97	140.00	132.77	127.29	119.95	108.89	93.23	78.81	67.05	55.63	45.82	37.85	4.42
1,260.00 – 1,279.99	263.25	189.57	180.28	166.57	143.60	137.37	131.89	124.55	113.49	97.83	83.41	71.65	60.23	50.42	42.45	4.42
1,280.00 – 1,299.99	267.85	194.17	184.88	171.17	150.20	141.97	136.49	129.15	118.09	102.43	88.01	76.25	64.83	55.02	47.05	4.42
1,300.00 – 1,319.99	272.45	198.77	189.48	175.77	154.80	146.57	141.09	133.75	122.69	107.03	92.61	80.85	69.43	59.62	51.65	4.42
1,320.00 – 1,339.99	277.05	203.37	194.08	180.37	159.40	151.17	145.69	138.35	127.29	111.63	97.21	85.45	74.03	64.22	56.25	4.42
1,340.00 – 1,359.99	281.65	207.97	198.68	184.97	164.00	155.77	150.29	142.95	131.89	116.23	101.81	90.05	78.63	68.82	60.85	4.42
1,360.00 – 1,379.99	286.25	212.57	203.28	189.57	168.60	160.37	154.89	147.55	136.49	120.83	106.41	94.65	83.23	73.42	65.45	4.42
1,380.00 – 1,399.99	290.85	217.17	207.88	194.17	173.20	164.97	159.49	152.15	141.09	125.43	111.01	99.25	87.83	78.02	70.05	4.42
1,400.00 – 1,419.99	295.45	221.77	212.48	198.77	177.80	169.57	164.09	156.75	145.69	130.03	115.61	103.85	92.43	82.62	74.65	4.42
1,420.00 – 1,439.99	300.05	226.37	217.08	203.37	182.40	174.17	168.69	161.35	150.29	134.63	120.21	108.45	97.03	87.22	79.25	4.42
1,440.00 – 1,459.99	304.65	230.97	221.68	207.97	187.00	178.77	173.29	165.95	154.89	139.23	124.81	113.05	101.63	91.82	83.85	4.42
1,460.00 – 1,479.99	309.25	235.57	226.28	212.57	191.60	183.37	177.89	170.55	159.49	143.83	129.41	117.05	106.23	96.42	88.45	4.42
1,480.00 – 1,499.99	313.85	240.17	230.88	217.17	196.20	187.97	182.49	175.15	164.09	148.43	134.01	122.25	110.83	101.02	93.05	4.42
1,500.00 – 1,519.99	318.45	244.77	235.48	221.77	200.80	192.57	187.09	179.75	168.69	153.03	138.61	126.85	115.43	105.62	97.65	4.42
1,520.00 – 1,539.99	323.05	249.37	240.08	226.37	205.40	197.17	191.69	184.35	173.29	157.63	143.21	131.45	120.03	110.22	102.25	4.42
1,540.00 – 1,559.99	327.65	253.97	244.68	230.97	210.00	201.77	196.29	188.95	177.89	162.23	147.81	136.05	124.63	114.82	106.85	4.42
1,560.00 – 1,579.99	332.25	258.57	249.28	235.57	214.60	206.37	200.89	193.55	182.49	166.83	152.41	140.65	129.23	119.42	111.45	4.42
1,580.00 – 1,599.99	336.85	263.17	253.88	240.17	219.20	210.97	205.49	198.15	187.09	171.43	157.01	145.25	133.83	124.02	116.05	4.42
1,600.00 – 1,619.99	341.45	267.77	258.48	244.77	223.80	215.57	210.09	202.75	191.69	176.03	161.61	149.85	138.43	128.62	120.65	4.42
1,620.00 – 1,639.99	346.05	272.37	263.08	249.37	228.40	220.17	214.69	207.35	196.29	180.63	166.21	154.45	143.03	133.22	125.25	4.42
1,640.00 – 1,659.99	350.65	276.97	267.68	253.97	233.00	224.77	219.29	211.95	200.89	185.23	170.81	159.05	147.63	137.82	129.85	4.42

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

QUÉBEC INCOME TAX – Table 33 (Schedule A)

26 pay periods per year

Table with columns O through Z and a final column Z\*. Rows represent remuneration levels from 1,660.00 to 2,440.00. Values in columns A-Z represent amounts for each pay period, and Z\* represents the total amount.

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.





**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
325.00 - 328.99	65.40															
329.00 - 332.99	66.20															
333.00 - 336.99	67.00															
337.00 - 340.99	67.80															
341.00 - 344.99	68.60															
345.00 - 348.99	69.40															
349.00 - 352.99	70.20															
353.00 - 356.99	71.00															
357.00 - 360.99	71.80															
361.00 - 364.99	72.60															
365.00 - 368.99	73.40															
369.00 - 372.99	74.20															
373.00 - 376.99	75.00															
377.00 - 380.99	75.80															
381.00 - 384.99	76.60															
385.00 - 388.99	77.40															
389.00 - 392.99	78.20															
393.00 - 396.99	79.00															
397.00 - 400.99	79.80															
401.00 - 404.99	80.60	0.77														
405.00 - 408.99	81.40	1.57														
409.00 - 412.99	82.20	2.37														
413.00 - 416.99	83.00	3.17														
417.00 - 420.99	83.80	3.97														
421.00 - 424.99	84.60	4.77														
425.00 - 428.99	85.40	5.57														
429.00 - 432.99	86.20	6.37														
433.00 - 436.99	87.00	7.17														
437.00 - 440.99	87.80	7.97														
441.00 - 444.99	88.60	8.77														
445.00 - 448.99	89.40	9.57														
449.00 - 452.99	90.20	10.37	0.31													
453.00 - 456.99	91.00	11.17	1.11													
457.00 - 460.99	91.80	11.97	1.91													
461.00 - 464.99	92.60	12.77	2.71													
465.00 - 468.99	93.40	13.57	3.51													
469.00 - 472.99	94.20	14.37	4.31													
473.00 - 476.99	95.00	15.17	5.11													
477.00 - 480.99	95.80	15.97	5.91													
481.00 - 484.99	96.60	16.77	6.71													

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
485.00 – 494.99	98.00	18.17	8.11													
495.00 – 504.99	100.00	20.17	10.11													
505.00 – 514.99	102.00	22.17	12.11													
515.00 – 524.99	104.00	24.17	14.11													
525.00 – 534.99	106.00	26.17	16.11	1.25												
535.00 – 544.99	108.00	28.17	18.11	3.25												
545.00 – 554.99	110.00	30.17	20.11	5.25												
555.00 – 564.99	112.00	32.17	22.11	7.25												
565.00 – 574.99	114.00	34.17	24.11	9.25												
575.00 – 584.99	116.00	36.17	26.11	11.25												
585.00 – 594.99	118.00	38.17	28.11	13.25												
595.00 – 604.99	120.00	40.17	30.11	15.25												
605.00 – 614.99	122.00	42.17	32.11	17.25												
615.00 – 624.99	124.00	44.17	34.11	19.25												
625.00 – 634.99	126.00	46.17	36.11	21.25												
635.00 – 644.99	128.00	48.17	38.11	23.25	0.54											
645.00 – 654.99	130.00	50.17	40.11	25.25	2.54											
655.00 – 664.99	132.00	52.17	42.11	27.25	4.54											
665.00 – 674.99	134.00	54.17	44.11	29.25	6.54											
675.00 – 684.99	136.00	56.17	46.11	31.25	8.54											
685.00 – 694.99	138.00	58.17	48.11	33.25	10.54	1.63										
695.00 – 704.99	140.00	60.17	50.11	35.25	12.54	3.63										
705.00 – 714.99	142.00	62.17	52.11	37.25	14.54	5.63										
715.00 – 724.99	144.00	64.17	54.11	39.25	16.54	7.63	1.69									
725.00 – 734.99	146.00	66.17	56.11	41.25	18.54	9.63	3.69									
735.00 – 744.99	148.00	68.17	58.11	43.25	20.54	11.63	5.69									
745.00 – 754.99	150.00	70.17	60.11	45.25	22.54	13.63	7.69									
755.00 – 764.99	152.00	72.17	62.11	47.25	24.54	15.63	9.69	1.73								
765.00 – 774.99	154.00	74.17	64.11	49.25	26.54	17.63	11.69	3.73								
775.00 – 784.99	156.00	76.17	66.11	51.25	28.54	19.63	13.69	5.73								
785.00 – 794.99	158.00	78.17	68.11	53.25	30.54	21.63	15.69	7.73								
795.00 – 804.99	160.00	80.17	70.11	55.25	32.54	23.63	17.69	9.73								
805.00 – 814.99	162.00	82.17	72.11	57.25	34.54	25.63	19.69	11.73								
815.00 – 824.99	164.00	84.17	74.11	59.25	36.54	27.63	21.69	13.73	1.75							
825.00 – 834.99	166.00	86.17	76.11	61.25	38.54	29.63	23.69	15.73	3.75							
835.00 – 844.99	168.00	88.17	78.11	63.25	40.54	31.63	25.69	17.73	5.75							
845.00 – 854.99	170.00	90.17	80.11	65.25	42.54	33.63	27.69	19.73	7.75							
855.00 – 864.99	172.00	92.17	82.11	67.25	44.54	35.63	29.69	21.73	9.75							
865.00 – 874.99	174.00	94.17	84.11	69.25	46.54	37.63	31.69	23.73	11.75							
875.00 – 884.99	176.00	96.17	86.11	71.25	48.54	39.63	33.69	25.73	13.75							

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
885.00 – 904.99	179.00	99.17	89.11	74.25	51.54	42.63	36.69	28.73	16.75							
905.00 – 924.99	183.00	103.17	93.11	78.25	55.54	46.63	40.69	32.73	20.75	3.79						
925.00 – 944.99	187.00	107.17	97.11	82.25	59.54	50.63	44.69	36.73	24.75	7.79						
945.00 – 964.99	191.00	111.17	101.11	86.25	63.54	54.63	48.69	40.73	28.75	11.79						
965.00 – 984.99	195.00	115.17	105.11	90.25	67.54	58.63	52.69	44.73	32.75	15.79	0.17					
985.00 – 1,004.99	199.00	119.17	109.11	94.25	71.54	62.63	56.69	48.73	36.75	19.79	4.17					
1,005.00 – 1,024.99	203.00	123.17	113.11	98.25	75.54	66.63	60.69	52.73	40.75	23.79	8.17					
1,025.00 – 1,044.99	207.00	127.17	117.11	102.25	79.54	70.63	64.69	56.73	44.75	27.79	12.17					
1,045.00 – 1,064.99	211.40	131.57	121.51	106.65	83.94	75.03	69.09	61.13	49.15	32.19	16.57	3.83				
1,065.00 – 1,084.99	216.00	136.17	126.11	111.25	88.54	79.63	73.69	65.73	53.75	36.79	21.17	8.43				
1,085.00 – 1,104.99	220.60	140.77	130.71	115.85	93.14	84.23	78.29	70.33	58.35	41.39	25.77	13.03	0.66			
1,105.00 – 1,124.99	225.20	145.37	135.31	120.45	97.74	88.83	82.89	74.93	62.95	45.99	30.37	17.63	5.26			
1,125.00 – 1,144.99	229.80	149.97	139.91	125.05	102.34	93.43	87.49	79.53	67.55	50.59	34.97	22.22	9.86			
1,145.00 – 1,164.99	234.40	154.57	144.51	129.65	106.94	98.03	92.09	84.13	72.15	55.19	39.57	26.83	14.46	3.83		
1,165.00 – 1,184.99	239.00	159.17	149.11	134.25	111.54	102.63	96.69	88.73	76.75	59.79	44.17	31.43	19.06	8.43		
1,185.00 – 1,204.99	243.60	163.77	153.71	138.85	116.14	107.23	101.29	93.33	81.35	64.39	48.77	36.03	23.66	13.03	4.40	4.40
1,205.00 – 1,224.99	248.20	168.37	158.31	143.45	120.74	111.83	105.89	97.93	85.95	68.99	53.37	40.63	28.26	17.63	9.00	4.79
1,225.00 – 1,244.99	252.80	172.97	162.91	148.05	125.34	116.43	110.49	102.53	90.55	73.59	57.97	45.23	32.86	22.23	13.60	4.79
1,245.00 – 1,264.99	257.40	177.57	167.51	152.65	129.84	121.03	115.09	107.13	95.15	78.19	62.57	49.83	37.46	26.83	18.20	4.79
1,265.00 – 1,284.99	262.00	182.17	172.11	157.25	134.54	125.63	119.69	111.73	99.75	82.79	67.17	54.43	42.06	31.43	22.80	4.79
1,285.00 – 1,304.99	266.60	186.77	176.71	161.85	139.14	130.23	124.29	116.33	104.35	87.39	71.77	59.03	46.66	36.03	27.40	4.79
1,305.00 – 1,324.99	271.20	191.37	181.31	166.45	143.74	134.83	128.89	120.93	108.95	91.99	76.37	63.63	51.26	40.63	32.00	4.79
1,325.00 – 1,344.99	275.80	195.97	185.91	171.05	148.34	139.43	133.49	125.53	113.55	96.59	80.97	68.23	55.86	45.23	36.60	4.79
1,345.00 – 1,364.99	280.40	200.57	190.51	175.65	152.94	144.03	138.09	130.13	118.15	101.19	85.57	72.83	60.46	49.83	41.20	4.79
1,365.00 – 1,384.99	285.00	205.17	195.11	180.25	157.54	148.63	142.69	134.73	122.75	105.79	90.17	77.43	65.06	54.43	45.80	4.79
1,385.00 – 1,404.99	289.60	209.77	199.71	184.85	162.14	153.23	147.29	139.33	127.35	110.39	94.77	82.03	69.66	59.03	50.40	4.79
1,405.00 – 1,424.99	294.20	214.37	204.31	189.45	166.74	157.83	151.89	143.93	131.95	114.99	99.37	86.63	74.26	63.63	55.00	4.79
1,425.00 – 1,444.99	298.80	218.97	208.91	194.05	171.34	162.43	156.49	148.53	136.55	119.59	103.97	91.23	78.86	68.23	59.60	4.79
1,445.00 – 1,464.99	303.40	223.57	213.51	198.65	175.94	167.03	161.09	153.13	141.15	124.19	108.57	95.83	83.46	72.83	64.20	4.79
1,465.00 – 1,484.99	308.00	228.17	218.11	203.25	180.54	171.63	165.69	157.73	145.75	128.79	113.17	100.43	88.06	77.42	68.80	4.79
1,485.00 – 1,504.99	312.60	232.77	222.71	207.85	185.14	176.23	170.29	162.33	150.35	133.39	117.77	105.03	92.66	82.03	73.40	4.79
1,505.00 – 1,524.99	317.20	237.37	227.31	212.45	189.74	180.83	174.89	166.93	154.95	137.99	122.37	109.63	97.26	86.63	78.00	4.79
1,525.00 – 1,544.99	321.80	241.97	231.91	217.05	194.34	185.43	179.49	171.53	159.55	142.59	126.97	114.23	101.86	91.23	82.60	4.79
1,545.00 – 1,564.99	326.40	246.57	236.51	221.65	198.94	190.03	184.09	176.13	164.15	147.19	131.57	118.83	106.46	95.83	87.20	4.79
1,565.00 – 1,584.99	331.00	251.17	241.11	226.25	203.54	194.63	188.69	180.73	168.75	151.79	136.17	123.43	111.06	100.42	91.80	4.79
1,585.00 – 1,604.99	335.60	255.77	245.71	230.85	208.14	199.23	193.29	185.33	173.35	156.39	140.77	128.03	115.66	105.03	96.40	4.79
1,605.00 – 1,624.99	340.20	260.37	250.31	235.45	212.74	203.83	197.89	189.93	177.95	160.99	145.37	132.63	120.26	109.63	101.00	4.79
1,625.00 – 1,644.99	344.80	264.97	254.91	240.05	217.34	208.43	202.49	194.53	182.55	165.59	149.97	137.23	124.86	114.23	105.60	4.79
1,645.00 – 1,664.99	349.40	269.57	259.51	244.65	221.94	213.03	207.09	199.13	187.15	170.19	154.57	141.83	129.46	118.83	110.20	4.79
1,665.00 – 1,684.99	354.00	274.17	264.11	249.25	226.54	217.63	211.69	203.73	191.75	174.79	159.17	146.42	134.06	123.42	114.80	4.79

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.



**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1.685.00 – 1.704.99	358.60	278.77	268.71	253.85	231.14	222.23	216.29	208.33	196.35	179.39	163.77	151.02	138.66	128.02	119.40	4.79
1.705.00 – 1.724.99	363.20	283.37	273.31	258.45	235.74	226.83	220.89	212.93	200.95	183.99	168.37	155.63	143.26	132.63	124.00	4.79
1.725.00 – 1.744.99	367.80	287.97	277.91	263.05	240.34	231.43	225.49	217.53	205.55	188.59	172.97	160.23	147.86	137.23	128.60	4.79
1.745.00 – 1.764.99	372.40	292.57	282.51	267.65	244.94	236.03	230.09	222.13	210.15	193.19	177.57	164.83	152.46	141.83	133.20	4.79
1.765.00 – 1.784.99	377.00	297.17	287.11	272.25	249.54	240.63	234.69	226.73	214.75	197.79	182.17	169.42	157.06	146.42	137.80	4.79
1.785.00 – 1.804.99	381.60	301.77	291.71	276.85	254.14	245.23	239.29	231.33	219.35	202.39	186.77	174.02	161.66	151.02	142.40	4.79
1.805.00 – 1.824.99	386.20	306.37	296.31	281.45	258.74	249.83	243.89	235.93	223.95	206.99	191.37	178.63	166.26	155.63	147.00	4.79
1.825.00 – 1.844.99	390.80	310.97	300.91	286.05	263.34	254.43	248.49	240.53	228.55	211.59	195.97	183.23	170.86	160.23	151.60	4.79
1.845.00 – 1.864.99	395.40	315.57	305.51	290.65	267.94	259.03	253.09	245.13	233.15	216.19	200.57	187.83	175.46	164.83	156.20	4.79
1.865.00 – 1.884.99	400.00	320.17	310.11	295.25	272.54	263.63	257.69	249.73	237.75	220.79	205.17	192.42	180.06	169.42	160.80	4.79
1.885.00 – 1.904.99	404.60	324.77	314.71	299.85	277.14	268.23	262.29	254.33	242.35	225.39	209.77	197.02	184.66	174.02	165.40	4.79
1.905.00 – 1.924.99	409.20	329.37	319.31	304.45	281.74	272.83	266.89	258.93	246.95	229.99	214.37	201.63	189.26	178.63	170.00	4.79
1.925.00 – 1.944.99	413.80	333.97	323.91	309.05	286.34	277.43	271.49	263.53	251.55	234.59	218.97	206.23	193.86	183.23	174.60	4.79
1.945.00 – 1.964.99	418.40	338.57	328.51	313.65	290.94	282.03	276.09	268.13	256.15	239.19	223.57	210.83	198.46	187.83	179.20	4.79
1.965.00 – 1.984.99	423.00	343.17	333.11	318.25	295.54	286.63	280.69	272.73	260.75	243.79	228.17	215.42	203.06	192.42	183.80	4.79
1.985.00 – 2.004.99	427.60	347.77	337.71	322.85	300.14	291.23	285.29	277.33	265.35	248.39	232.77	220.02	207.66	197.02	188.40	4.79
2.005.00 – 2.024.99	432.20	352.37	342.31	327.45	304.74	295.83	289.89	281.93	269.95	252.99	237.37	224.63	212.26	201.63	193.00	4.79
2.025.00 – 2.044.99	436.80	356.97	346.91	332.05	309.34	300.43	294.49	286.53	274.55	257.59	241.97	229.23	216.86	206.23	197.60	4.79
2.045.00 – 2.064.99	441.40	361.57	351.51	336.65	313.94	305.03	299.09	291.13	279.15	262.19	246.57	233.83	221.46	210.83	202.20	4.79
2.065.00 – 2.084.99	446.00	366.17	356.11	341.25	318.54	309.63	303.69	295.73	283.75	266.79	251.17	238.42	226.06	215.42	206.80	4.79
2.085.00 – 2.104.99	450.95	371.12	361.06	346.20	323.49	314.58	308.64	300.68	288.70	271.74	256.12	243.38	231.01	220.38	211.75	4.79
2.105.00 – 2.124.99	456.15	376.32	366.26	351.40	328.69	319.78	313.84	305.88	293.90	276.94	261.32	248.58	236.21	225.58	216.95	4.79
2.125.00 – 2.144.99	461.35	381.52	371.46	356.60	333.89	324.98	319.04	311.08	299.10	282.14	266.52	253.77	241.41	230.77	222.15	4.79
2.145.00 – 2.164.99	466.55	386.72	376.66	361.80	339.09	330.18	324.24	316.28	304.30	287.34	271.72	258.98	246.61	235.98	227.35	4.79
2.165.00 – 2.184.99	471.75	391.92	381.86	367.00	344.29	335.38	329.44	321.48	309.50	292.54	276.92	264.18	251.81	241.17	232.55	4.79
2.185.00 – 2.204.99	476.95	397.12	387.06	372.20	349.49	340.58	334.64	326.68	314.70	297.74	282.12	269.38	257.01	246.38	237.75	4.79
2.205.00 – 2.224.99	482.15	402.32	392.26	377.40	354.69	345.78	339.84	331.88	319.90	302.94	287.32	274.57	262.21	251.58	242.95	4.79
2.225.00 – 2.244.99	487.35	407.52	397.46	382.60	359.89	350.98	345.04	337.08	325.10	308.14	292.52	279.77	267.41	256.77	248.15	4.79
2.245.00 – 2.264.99	492.55	412.72	402.66	387.80	365.09	356.18	350.24	342.28	330.30	313.34	297.72	284.98	272.61	261.98	253.35	4.79
2.265.00 – 2.284.99	497.75	417.92	407.86	393.00	370.29	361.38	355.44	347.48	335.50	318.54	302.92	290.18	277.81	267.18	258.55	4.79
2.285.00 – 2.304.99	502.95	423.12	413.06	398.20	375.49	366.58	360.64	352.68	340.70	323.74	308.12	295.38	283.01	272.38	263.75	4.79
2.305.00 – 2.324.99	508.15	428.32	418.26	403.40	380.69	371.78	365.84	357.88	345.90	328.94	313.32	300.57	288.21	277.57	268.95	4.79
2.325.00 – 2.344.99	513.35	433.52	423.46	408.60	385.89	376.98	371.04	363.08	351.10	334.14	318.52	305.77	293.41	282.77	274.15	4.79
2.345.00 – 2.364.99	518.55	438.72	428.66	413.80	391.09	382.18	376.24	368.28	356.30	339.34	323.72	310.98	298.61	287.98	279.35	4.79
2.365.00 – 2.384.99	523.75	443.92	433.86	419.00	396.29	387.38	381.44	373.48	361.50	344.54	328.92	316.18	303.81	293.18	284.55	4.79
2.385.00 – 2.404.99	528.95	449.12	439.06	424.20	401.49	392.58	386.64	378.68	366.70	349.74	334.12	321.38	309.01	298.38	289.75	4.79
2.405.00 – 2.424.99	534.15	454.32	444.26	429.40	406.69	397.78	391.84	383.88	371.90	354.94	339.32	326.57	314.21	303.57	294.95	4.79
2.425.00 – 2.444.99	539.35	459.52	449.46	434.60	411.89	402.98	397.04	389.08	377.10	360.14	344.52	331.77	319.41	308.77	300.15	4.79
2.445.00 – 2.464.99	544.55	464.72	454.66	439.80	417.09	408.18	402.24	394.28	382.30	365.34	349.72	336.98	324.61	313.98	305.35	4.79
2.465.00 – 2.484.99	549.75	469.92	459.86	445.00	422.29	413.38	407.44	399.48	387.50	370.54	354.92	342.18	329.81	319.18	310.55	4.79

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
2,485.00 – 2,524.99	557.55	477.72	487.66	452.80	430.09	421.18	415.24	407.28	385.30	378.34	362.72	349.98	337.61	326.98	318.35	4.79
2,525.00 – 2,564.99	567.95	488.12	478.06	463.20	440.49	431.58	425.64	417.68	395.70	388.74	373.12	360.38	348.01	337.38	328.75	4.79
2,565.00 – 2,604.99	578.35	498.52	488.46	473.60	450.89	441.98	436.04	428.08	406.10	399.14	383.52	370.78	358.41	347.78	339.15	4.79
2,605.00 – 2,644.99	588.75	508.92	498.86	484.00	461.29	452.38	446.44	438.48	416.50	409.54	393.92	381.18	368.81	358.18	349.55	4.79
2,645.00 – 2,684.99	599.15	519.32	509.26	494.40	471.69	462.78	456.84	448.88	426.90	419.94	404.32	391.57	379.21	368.57	359.95	4.79
2,685.00 – 2,724.99	609.55	529.72	519.66	504.80	482.09	473.18	467.24	459.28	437.30	430.34	414.72	401.98	389.61	378.98	370.35	4.79
2,725.00 – 2,764.99	619.95	540.12	530.06	515.20	492.49	483.58	477.64	469.68	447.70	440.74	425.12	412.38	400.01	389.38	380.75	4.79
2,765.00 – 2,804.99	630.35	550.52	540.46	525.60	502.89	493.98	488.04	480.08	458.10	451.14	435.52	422.78	410.41	399.78	391.15	4.79
2,805.00 – 2,844.99	640.75	560.92	550.86	536.00	513.29	504.38	498.44	490.48	478.50	471.54	445.92	433.18	420.81	410.18	401.55	4.79
2,845.00 – 2,884.99	651.15	571.32	561.26	546.40	523.69	514.78	508.84	500.88	488.90	481.94	456.32	443.57	431.21	420.57	411.95	4.79
2,885.00 – 2,924.99	661.55	581.72	571.66	556.80	534.09	525.18	519.24	511.28	499.30	492.34	466.72	453.98	441.61	430.98	422.35	4.79
2,925.00 – 2,964.99	671.95	592.12	582.06	567.20	544.49	535.58	529.64	521.68	509.70	502.74	477.12	464.38	452.01	441.38	432.75	4.79
2,965.00 – 3,004.99	682.35	602.52	592.46	577.60	554.89	545.98	540.04	532.08	520.10	513.14	487.52	474.78	462.41	451.78	443.15	4.79
3,005.00 – 3,044.99	692.75	612.92	602.86	588.00	565.29	556.38	550.44	542.48	530.50	523.54	497.92	485.18	472.81	462.18	453.55	4.79
3,045.00 – 3,084.99	703.15	623.32	613.26	598.40	575.69	566.78	560.84	552.88	540.90	533.94	508.32	495.58	483.21	472.58	463.95	4.79
3,085.00 – 3,124.99	713.55	633.72	623.66	608.80	586.09	577.18	571.24	563.28	551.30	544.34	518.72	505.98	493.61	482.98	474.35	4.79
3,125.00 – 3,164.99	723.95	644.12	634.06	619.20	596.49	587.58	581.64	573.68	561.70	554.74	529.12	516.38	504.01	493.37	484.75	4.79
3,165.00 – 3,204.99	734.35	654.52	644.46	629.60	606.89	597.98	592.04	584.08	572.10	565.14	539.52	526.78	514.41	503.78	495.15	4.79
3,205.00 – 3,244.99	744.75	664.92	654.86	640.00	617.29	608.38	602.44	594.48	582.50	575.54	549.92	537.17	524.81	514.17	505.55	4.79
3,245.00 – 3,284.99	755.15	675.32	665.26	650.40	627.69	618.78	612.84	604.88	592.90	585.94	560.32	547.58	535.21	524.58	515.95	4.79
3,285.00 – 3,324.99	765.55	685.72	675.66	660.80	638.09	629.18	623.24	615.28	603.30	596.34	570.72	557.98	545.61	534.98	526.35	4.79
3,325.00 – 3,364.99	775.95	696.12	686.06	671.20	648.49	639.58	633.64	625.68	613.70	606.74	581.12	568.38	556.01	545.38	536.75	4.79
3,365.00 – 3,404.99	786.35	706.52	696.46	681.60	658.89	649.98	644.04	636.08	624.10	617.14	591.52	578.78	566.41	555.78	547.15	4.79
3,405.00 – 3,444.99	796.75	716.92	706.86	692.00	669.29	660.38	654.44	646.48	634.50	627.54	601.92	589.17	576.81	566.17	557.55	4.79
3,445.00 – 3,484.99	807.15	727.32	717.26	702.40	679.69	670.78	664.84	656.88	644.90	637.94	612.32	599.58	587.21	576.58	567.95	4.79
3,485.00 – 3,524.99	817.55	737.72	727.66	712.80	690.09	681.18	675.24	667.28	655.30	648.34	622.72	609.98	597.61	586.98	578.35	4.79
3,525.00 – 3,564.99	827.95	748.12	738.06	723.20	700.49	691.58	685.64	677.68	665.70	658.74	633.12	620.38	608.01	597.38	588.75	4.79
3,565.00 – 3,604.99	838.35	758.52	748.46	733.60	710.89	701.98	696.04	688.08	676.10	669.14	643.52	630.78	618.41	607.78	599.15	4.79
3,605.00 – 3,644.99	848.75	768.92	758.86	744.00	721.29	712.38	706.44	698.48	686.50	679.54	653.92	641.17	628.81	618.17	609.55	4.79
3,645.00 – 3,684.99	859.15	779.32	769.26	754.40	731.69	722.78	716.84	708.88	696.90	689.94	664.32	651.58	639.21	628.58	619.95	4.79
3,685.00 – 3,724.99	869.55	789.72	779.66	764.80	742.09	733.18	727.24	719.28	707.30	700.34	674.72	661.98	649.61	638.98	630.35	4.79
3,725.00 – 3,764.99	879.95	800.12	790.06	775.20	752.49	743.58	737.64	729.68	717.70	710.74	685.12	672.38	660.01	649.38	640.75	4.79
3,765.00 – 3,804.99	890.35	810.52	800.46	785.60	762.89	753.98	748.04	740.08	728.10	721.14	695.52	682.78	670.41	659.78	651.15	4.79
3,805.00 – 3,844.99	900.75	820.92	810.86	796.00	773.29	764.38	758.44	750.48	738.50	731.54	705.92	693.17	680.81	670.17	661.55	4.79
3,845.00 – 3,884.99	911.15	831.32	821.26	806.40	783.69	774.78	768.84	760.88	748.90	741.94	716.32	703.58	691.21	680.58	671.95	4.79
3,885.00 – 3,924.99	921.55	841.72	831.66	816.80	794.09	785.18	779.24	771.28	759.30	752.34	726.72	713.98	701.61	690.98	682.35	4.79
3,925.00 – 3,964.99	931.95	852.12	842.06	827.20	804.49	795.58	789.64	781.68	769.70	762.74	737.12	724.38	712.01	701.38	692.75	4.79
3,965.00 – 4,004.99	942.35	862.52	852.46	837.60	814.89	805.98	800.04	792.08	780.10	773.14	747.52	734.78	722.41	711.78	703.15	4.79
4,005.00 – 4,044.99	952.75	872.92	862.86	848.00	825.29	816.38	810.44	802.48	790.50	783.54	757.92	745.17	732.81	722.17	713.55	4.79
4,045.00 – 4,084.99	963.15	883.32	873.26	858.40	835.69	826.78	820.84	812.88	800.90	793.94	768.32	755.58	743.21	732.58	723.95	4.79

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)** **24 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.														
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N
4,085.00 – 4,164.99	978.75	898.92	888.86	874.00	842.38	836.44	816.50	799.54	771.17	783.92	758.81	758.81	748.17	739.55	4.79
4,165.00 – 4,244.99	999.55	919.72	909.66	894.80	857.24	857.24	837.30	820.34	791.98	804.72	779.61	779.61	768.98	760.35	4.79
4,245.00 – 4,324.99	1,020.35	940.52	930.46	915.60	883.98	878.04	858.10	841.14	812.78	825.52	800.41	800.41	789.78	781.15	4.79
4,325.00 – 4,404.99	1,041.15	961.32	951.26	936.40	904.78	898.84	878.90	861.94	833.58	846.32	821.21	821.21	810.58	801.95	4.79
4,405.00 – 4,484.99	1,061.95	982.12	972.06	957.20	925.58	919.64	899.70	882.74	854.38	867.12	842.01	842.01	831.38	822.75	4.79
4,485.00 – 4,564.99	1,082.75	1,002.92	992.86	978.00	946.38	940.44	920.50	903.54	875.17	887.92	862.81	862.81	852.17	843.55	4.79
4,565.00 – 4,644.99	1,103.55	1,023.72	1,013.66	998.80	967.18	961.24	941.30	924.34	895.98	908.72	883.61	883.61	872.98	864.35	4.79
4,645.00 – 4,724.99	1,124.35	1,044.52	1,034.46	1,019.60	987.98	982.04	962.10	945.14	916.78	929.52	904.41	904.41	893.78	885.15	4.79
4,725.00 – 4,804.99	1,145.15	1,065.32	1,055.26	1,040.40	1,008.78	1,002.84	982.90	965.94	937.58	950.32	925.21	925.21	914.58	905.95	4.79
4,805.00 – 4,884.99	1,165.95	1,086.12	1,076.06	1,061.20	1,030.48	1,024.54	1,004.50	987.54	959.17	971.92	946.01	946.01	935.38	926.75	4.79
4,885.00 – 4,964.99	1,186.75	1,106.92	1,096.86	1,082.00	1,050.38	1,044.44	1,024.50	1,007.54	979.17	991.92	966.81	966.81	956.17	947.55	4.79
4,965.00 – 5,044.99	1,207.55	1,127.72	1,117.66	1,102.80	1,071.18	1,065.24	1,045.30	1,028.34	999.98	1,012.72	987.61	987.61	976.98	968.35	4.79
5,045.00 – 5,124.99	1,228.35	1,148.52	1,138.46	1,123.60	1,091.98	1,086.04	1,066.10	1,049.14	1,020.78	1,033.52	1,008.41	1,008.41	997.78	989.15	4.79
5,125.00 – 5,204.99	1,249.15	1,169.32	1,159.26	1,144.40	1,112.78	1,106.84	1,086.90	1,069.94	1,041.58	1,054.32	1,029.21	1,029.21	1,018.58	1,009.95	4.79
5,205.00 – 5,284.99	1,269.95	1,190.12	1,180.06	1,165.20	1,133.58	1,127.64	1,107.70	1,090.74	1,062.38	1,075.12	1,050.01	1,050.01	1,039.38	1,030.75	4.79
5,285.00 – 5,364.99	1,290.75	1,210.92	1,200.86	1,186.00	1,154.38	1,148.44	1,128.50	1,111.54	1,083.17	1,095.92	1,070.81	1,070.81	1,060.17	1,051.55	4.79
5,365.00 – 5,444.99	1,311.55	1,231.72	1,221.66	1,206.80	1,175.18	1,169.24	1,149.30	1,132.34	1,103.97	1,116.72	1,091.61	1,091.61	1,080.97	1,072.35	4.79
5,445.00 – 5,524.99	1,332.35	1,252.52	1,242.46	1,227.60	1,195.98	1,190.04	1,170.10	1,153.14	1,124.78	1,137.52	1,112.41	1,112.41	1,101.78	1,093.15	4.79
5,525.00 – 5,604.99	1,353.15	1,273.32	1,263.26	1,248.40	1,216.78	1,210.84	1,190.90	1,173.94	1,145.58	1,158.32	1,133.21	1,133.21	1,122.58	1,113.95	4.79
5,605.00 – 5,684.99	1,373.95	1,294.12	1,284.06	1,269.20	1,237.58	1,231.64	1,211.70	1,194.74	1,166.38	1,179.12	1,154.01	1,154.01	1,143.38	1,134.75	4.79
5,685.00 – 5,764.99	1,394.75	1,314.92	1,304.86	1,290.00	1,258.38	1,252.44	1,232.50	1,215.54	1,187.17	1,199.92	1,174.81	1,174.81	1,164.17	1,155.55	4.79
5,765.00 – 5,844.99	1,415.55	1,335.72	1,325.66	1,310.80	1,279.18	1,273.24	1,253.30	1,236.34	1,207.98	1,220.72	1,202.61	1,202.61	1,191.98	1,183.35	4.79
5,845.00 – 5,924.99	1,436.35	1,356.52	1,346.46	1,331.60	1,300.98	1,294.04	1,280.08	1,274.10	1,251.74	1,241.52	1,224.41	1,224.41	1,213.78	1,205.15	4.79
5,925.00 – 6,004.99	1,457.15	1,377.32	1,367.26	1,352.40	1,321.78	1,314.84	1,300.88	1,294.90	1,272.54	1,262.32	1,249.57	1,249.57	1,238.94	1,230.31	4.79
6,005.00 – 6,084.99	1,477.95	1,398.12	1,388.06	1,373.20	1,342.58	1,335.64	1,315.70	1,298.74	1,270.38	1,283.12	1,258.01	1,258.01	1,247.38	1,238.75	4.79
6,085.00 – 6,164.99	1,498.75	1,418.92	1,408.86	1,394.00	1,362.38	1,356.44	1,336.50	1,319.54	1,291.17	1,303.92	1,278.81	1,278.81	1,268.17	1,259.55	4.79
6,165.00 – 6,244.99	1,519.55	1,439.72	1,429.66	1,414.80	1,383.18	1,377.24	1,357.30	1,340.34	1,311.98	1,324.72	1,299.61	1,299.61	1,288.98	1,280.35	4.79
6,245.00 – 6,324.99	1,540.35	1,460.52	1,450.46	1,435.60	1,403.98	1,398.04	1,378.10	1,361.14	1,332.78	1,345.52	1,320.41	1,320.41	1,309.78	1,301.15	4.79
6,325.00 – 6,404.99	1,561.15	1,481.32	1,471.26	1,456.40	1,424.78	1,418.84	1,398.90	1,381.94	1,353.57	1,366.32	1,341.21	1,341.21	1,330.57	1,321.95	4.79
6,405.00 – 6,484.99	1,581.95	1,502.12	1,492.06	1,477.20	1,445.58	1,439.64	1,419.70	1,402.74	1,374.38	1,387.12	1,362.01	1,362.01	1,351.38	1,342.75	4.79
6,485.00 – 6,564.99	1,602.75	1,522.92	1,512.86	1,498.00	1,466.38	1,460.44	1,440.50	1,423.54	1,395.17	1,407.92	1,382.81	1,382.81	1,372.17	1,363.55	4.79
6,565.00 – 6,644.99	1,623.55	1,543.72	1,533.66	1,518.80	1,487.18	1,481.24	1,461.30	1,444.34	1,415.98	1,428.72	1,403.61	1,403.61	1,392.98	1,384.35	4.79
6,645.00 – 6,724.99	1,644.35	1,564.52	1,554.46	1,539.60	1,507.98	1,502.04	1,482.10	1,465.14	1,436.78	1,449.52	1,424.41	1,424.41	1,413.78	1,405.15	4.79
6,725.00 – 6,804.99	1,665.15	1,585.32	1,575.26	1,560.40	1,528.78	1,522.84	1,502.90	1,485.94	1,457.57	1,470.32	1,445.21	1,445.21	1,434.57	1,425.95	4.79
6,805.00 – 6,884.99	1,685.95	1,606.12	1,596.06	1,581.20	1,549.58	1,543.64	1,523.70	1,506.74	1,478.37	1,491.12	1,466.01	1,466.01	1,455.38	1,446.75	4.79
6,885.00 – 6,964.99	1,706.75	1,626.92	1,616.86	1,602.00	1,570.38	1,564.44	1,544.50	1,527.54	1,499.17	1,511.92	1,486.81	1,486.81	1,476.17	1,467.55	4.79
6,965.00 – 7,044.99	1,727.55	1,647.72	1,637.66	1,622.80	1,591.18	1,585.24	1,565.30	1,548.34	1,519.98	1,532.72	1,507.61	1,507.61	1,496.98	1,488.35	4.79
7,045.00 – 7,124.99	1,748.35	1,668.52	1,658.46	1,643.60	1,611.98	1,606.04	1,586.10	1,569.14	1,540.78	1,553.52	1,525.41	1,525.41	1,514.78	1,506.15	4.79
7,125.00 – 7,204.99	1,769.15	1,689.32	1,679.26	1,664.40	1,632.78	1,626.84	1,606.90	1,589.94	1,561.57	1,574.32	1,549.21	1,549.21	1,538.57	1,529.95	4.79
7,205.00 – 7,284.99	1,789.95	1,710.12	1,700.06	1,685.20	1,653.58	1,647.64	1,627.70	1,610.74	1,582.38	1,595.12	1,570.01	1,570.01	1,559.38	1,550.75	4.79

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**12 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
650.00 - 657.99	130.80															
658.00 - 665.99	132.40															
666.00 - 673.99	134.00															
674.00 - 681.99	135.60															
682.00 - 689.99	137.20															
690.00 - 697.99	138.80															
698.00 - 705.99	140.40															
706.00 - 713.99	142.00															
714.00 - 721.99	143.60															
722.00 - 729.99	145.20															
730.00 - 737.99	146.80															
738.00 - 745.99	148.40															
746.00 - 753.99	150.00															
754.00 - 761.99	151.60															
762.00 - 769.99	153.20															
770.00 - 777.99	154.80															
778.00 - 785.99	156.40															
786.00 - 793.99	158.00															
794.00 - 801.99	159.60															
802.00 - 809.99	161.20	1.54														
810.00 - 817.99	162.80	3.14														
818.00 - 825.99	164.40	4.74														
826.00 - 833.99	166.00	6.34														
834.00 - 841.99	167.60	7.94														
842.00 - 849.99	169.20	9.54														
850.00 - 857.99	170.80	11.14														
858.00 - 865.99	172.40	12.74														
866.00 - 873.99	174.00	14.34														
874.00 - 881.99	175.60	15.94														
882.00 - 889.99	177.20	17.54														
890.00 - 897.99	178.80	19.14														
898.00 - 905.99	180.40	20.74	0.62													
906.00 - 913.99	182.00	22.34	2.22													
914.00 - 921.99	183.60	23.94	3.82													
922.00 - 929.99	185.20	25.54	5.42													
930.00 - 937.99	186.80	27.14	7.02													
938.00 - 945.99	188.40	28.74	8.62													
946.00 - 953.99	190.00	30.34	10.22													
954.00 - 961.99	191.60	31.94	11.82													
962.00 - 969.99	193.20	33.54	13.42													

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)** **12** pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
970.00 – 989.99	196.00	36.34	16.22													
990.00 – 1,009.99	200.00	40.34	20.22													
1,010.00 – 1,029.99	204.00	44.34	24.22													
1,030.00 – 1,049.99	208.00	48.34	28.22													
1,050.00 – 1,069.99	212.00	52.34	32.22	2.51												
1,070.00 – 1,089.99	216.00	56.34	36.22	6.51												
1,090.00 – 1,109.99	220.00	60.34	40.22	10.51												
1,110.00 – 1,129.99	224.00	64.34	44.22	14.51												
1,130.00 – 1,149.99	228.00	68.34	48.22	18.51												
1,150.00 – 1,169.99	232.00	72.34	52.22	22.51												
1,170.00 – 1,189.99	236.00	76.34	56.22	26.51												
1,190.00 – 1,209.99	240.00	80.34	60.22	30.51												
1,210.00 – 1,229.99	244.00	84.34	64.22	34.51												
1,230.00 – 1,249.99	248.00	88.34	68.22	38.51												
1,250.00 – 1,269.99	252.00	92.34	72.22	42.51												
1,270.00 – 1,289.99	256.00	96.34	76.22	46.51	1.08											
1,290.00 – 1,309.99	260.00	100.34	80.22	50.51	5.08											
1,310.00 – 1,329.99	264.00	104.34	84.22	54.51	9.08											
1,330.00 – 1,349.99	268.00	108.34	88.22	58.51	13.08											
1,350.00 – 1,369.99	272.00	112.34	92.22	62.51	17.08											
1,370.00 – 1,389.99	276.00	116.34	96.22	66.51	21.08	3.26										
1,390.00 – 1,409.99	280.00	120.34	100.22	70.51	25.08	7.26										
1,410.00 – 1,429.99	284.00	124.34	104.22	74.51	29.08	11.26										
1,430.00 – 1,449.99	288.00	128.34	108.22	78.51	33.08	15.26	3.37									
1,450.00 – 1,469.99	292.00	132.34	112.22	82.51	37.08	19.26	7.37									
1,470.00 – 1,489.99	296.00	136.34	116.22	86.51	41.08	23.26	11.37									
1,490.00 – 1,509.99	300.00	140.34	120.22	90.51	45.08	27.26	15.37									
1,510.00 – 1,529.99	304.00	144.34	124.22	94.51	49.08	31.26	19.37	3.47								
1,530.00 – 1,549.99	308.00	148.34	128.22	98.51	53.08	35.26	23.37	7.47								
1,550.00 – 1,569.99	312.00	152.34	132.22	102.51	57.08	39.26	27.37	11.47								
1,570.00 – 1,589.99	316.00	156.34	136.22	106.51	61.08	43.26	31.37	15.47								
1,590.00 – 1,609.99	320.00	160.34	140.22	110.51	65.08	47.26	35.37	19.47								
1,610.00 – 1,629.99	324.00	164.34	144.22	114.51	69.08	51.26	39.37	23.47								
1,630.00 – 1,649.99	328.00	168.34	148.22	118.51	73.08	55.26	43.37	27.47	3.51							
1,650.00 – 1,669.99	332.00	172.34	152.22	122.51	77.08	59.26	47.37	31.47	7.51							
1,670.00 – 1,689.99	336.00	176.34	156.22	126.51	81.08	63.26	51.37	35.47	11.51							
1,690.00 – 1,709.99	340.00	180.34	160.22	130.51	85.08	67.26	55.37	39.47	15.51							
1,710.00 – 1,729.99	344.00	184.34	164.22	134.51	89.08	71.26	59.37	43.47	19.51							
1,730.00 – 1,749.99	348.00	188.34	168.22	138.51	93.08	75.26	63.37	47.47	23.51							
1,750.00 – 1,769.99	352.00	192.34	172.22	142.51	97.08	79.26	67.37	51.47	27.51							

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**12** pay periods per year

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

Remuneration subject to source deductions. Use the appropriate bracket.		Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.															
		O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z*
1.770.00 – 1.809.99	358.00	198.34	178.22	148.51	103.08	85.26	73.37	57.47	33.51								
1.810.00 – 1.849.99	366.00	206.34	186.22	156.51	111.08	93.26	81.37	65.47	41.51	7.58							
1.850.00 – 1.889.99	374.00	214.34	194.22	164.51	119.08	101.26	89.37	73.47	49.51	15.58							
1.890.00 – 1.929.99	382.00	222.34	202.22	172.51	127.08	109.26	97.37	81.47	57.51	23.58							
1.930.00 – 1.969.99	390.00	230.34	210.22	180.51	135.08	117.26	105.37	89.47	65.51	31.58	0.34						
1.970.00 – 2.009.99	398.00	238.34	218.22	188.51	143.08	125.26	113.37	97.47	73.51	39.58	8.34						
2.010.00 – 2.049.99	406.00	246.34	226.22	196.51	151.08	133.26	121.37	105.47	81.51	47.58	16.34						
2.050.00 – 2.089.99	414.00	254.34	234.22	204.51	159.08	141.26	129.38	113.47	89.51	55.58	24.34						
2.090.00 – 2.129.99	422.00	263.14	243.02	213.31	167.88	150.06	138.18	122.27	98.31	64.38	33.14	7.65					
2.130.00 – 2.169.99	432.00	272.34	252.22	222.51	177.08	159.26	147.38	131.47	107.51	73.58	42.34	16.85					
2.170.00 – 2.209.99	441.20	281.54	261.42	231.71	186.28	168.46	156.58	140.67	116.71	82.78	51.54	26.05	1.33				
2.210.00 – 2.249.99	450.40	290.74	270.62	240.91	195.48	177.66	165.78	149.87	125.91	91.98	60.74	35.25	10.53				
2.250.00 – 2.289.99	459.60	299.94	279.82	250.11	204.68	186.86	174.97	159.07	135.11	101.18	69.94	44.45	19.72				
2.290.00 – 2.329.99	468.80	309.14	289.02	259.31	213.88	196.06	184.18	168.27	144.31	110.38	79.14	53.65	28.93	7.65			
2.330.00 – 2.369.99	478.00	318.34	298.22	268.51	223.08	205.26	193.38	177.47	153.51	119.58	88.34	62.85	38.12	16.85			
2.370.00 – 2.409.99	487.20	327.54	307.42	277.71	232.28	214.46	202.58	186.67	162.71	128.78	97.54	72.05	47.33	26.05			8.80
2.410.00 – 2.449.99	496.40	336.74	316.62	286.91	241.48	223.66	211.78	195.87	171.91	137.98	106.74	81.25	56.53	35.25			9.58
2.450.00 – 2.489.99	505.60	345.94	325.82	296.11	250.68	232.86	220.98	205.07	181.11	147.18	115.94	90.45	65.73	44.45			9.58
2.490.00 – 2.529.99	514.80	355.14	335.02	305.31	259.88	242.06	230.18	214.27	190.31	156.38	125.14	99.65	74.93	53.65			9.58
2.530.00 – 2.569.99	524.00	364.34	344.22	314.51	269.08	251.26	239.38	223.47	199.51	165.58	134.34	108.85	84.12	62.85			9.58
2.570.00 – 2.609.99	533.20	373.54	353.42	323.71	278.28	260.46	248.58	232.67	208.71	174.78	143.54	118.05	93.33	72.05			9.58
2.610.00 – 2.649.99	542.40	382.74	362.62	332.91	287.48	269.66	257.77	241.87	217.91	183.98	152.74	127.25	102.53	81.25			9.58
2.650.00 – 2.689.99	551.60	391.94	371.82	342.11	296.68	278.86	266.98	251.07	227.11	193.18	161.94	136.45	111.73	90.45			9.58
2.690.00 – 2.729.99	560.80	401.14	381.02	351.31	305.88	288.06	276.18	260.27	236.31	202.38	171.14	145.65	120.93	99.65			9.58
2.730.00 – 2.769.99	570.00	410.34	390.22	360.51	315.08	297.26	285.38	269.47	245.51	211.58	180.34	154.85	130.12	108.85			9.58
2.770.00 – 2.809.99	579.20	419.54	399.42	369.71	324.28	306.46	294.58	278.67	254.71	220.78	189.54	164.05	139.33	118.05			9.58
2.810.00 – 2.849.99	588.40	428.74	408.62	378.91	333.48	315.66	303.77	287.87	263.91	229.98	198.74	173.25	148.53	127.25			9.58
2.850.00 – 2.889.99	597.60	437.94	417.82	388.11	342.68	324.86	312.98	297.07	273.11	239.18	207.94	182.45	157.73	136.45			9.58
2.890.00 – 2.929.99	606.80	447.14	427.02	397.31	351.88	334.06	322.18	306.27	282.31	248.38	217.14	191.65	166.93	145.65			9.58
2.930.00 – 2.969.99	616.00	456.34	436.22	406.51	361.08	343.26	331.38	315.47	291.51	257.58	226.34	200.85	176.12	154.85			9.58
2.970.00 – 3.009.99	625.20	465.54	445.42	415.71	370.28	352.46	340.58	324.67	300.71	266.78	235.54	210.05	185.33	164.05			9.58
3.010.00 – 3.049.99	634.40	474.74	454.62	424.91	379.48	361.66	349.77	333.87	309.91	275.98	244.74	219.25	194.53	173.25			9.58
3.050.00 – 3.089.99	643.60	483.94	463.82	434.11	388.68	370.86	358.98	343.07	319.11	285.18	253.94	228.45	203.73	182.45			9.58
3.090.00 – 3.129.99	652.80	493.14	473.02	443.31	397.88	380.06	368.18	352.27	328.31	294.38	263.14	237.65	212.93	191.65			9.58
3.130.00 – 3.169.99	662.00	502.34	482.22	452.51	407.08	389.26	377.38	361.47	337.51	303.58	272.34	246.85	222.12	200.85			9.58
3.170.00 – 3.209.99	671.20	511.54	491.42	461.71	416.28	398.46	386.58	370.67	346.71	312.78	281.54	256.05	231.33	210.05			9.58
3.210.00 – 3.249.99	680.40	520.74	500.62	470.91	425.48	407.66	395.77	379.87	355.91	321.98	290.74	265.25	240.53	219.25			9.58
3.250.00 – 3.289.99	689.60	529.94	509.82	480.11	434.68	416.86	404.98	389.07	365.11	331.18	299.94	274.45	249.73	228.45			9.58
3.290.00 – 3.329.99	698.80	539.14	519.02	489.31	443.88	426.06	414.18	398.27	374.31	340.38	309.14	283.65	258.93	237.65			9.58
3.330.00 – 3.369.99	708.00	548.34	528.22	498.51	453.08	435.26	423.38	407.47	383.51	349.58	318.34	292.85	268.13	246.85			9.58

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

**QUÉBEC INCOME TAX – Table 33 (Schedule A)**

**12 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.		Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.														
		O	A	B	C	D	E	F	G	H	I	J	K	L	M	N
3,370.00 – 3,409.99	717.20	557.54	537.42	507.71	462.28	444.46	432.57	416.67	392.71	358.78	327.54	302.05	277.32	256.05	238.80	9.58
3,410.00 – 3,449.99	726.40	566.74	546.62	516.91	471.48	453.66	441.78	425.87	401.91	367.98	336.74	311.25	286.53	265.25	248.00	9.58
3,450.00 – 3,489.99	735.60	575.94	555.82	526.11	480.68	462.86	450.98	435.07	411.11	377.18	345.94	320.45	295.73	274.45	257.20	9.58
3,490.00 – 3,529.99	744.80	585.14	565.02	535.31	489.88	472.06	460.18	444.27	420.31	386.38	355.14	329.65	304.93	283.65	266.40	9.58
3,530.00 – 3,569.99	754.00	594.34	574.22	544.51	499.08	481.26	469.38	453.47	429.51	395.58	364.34	338.85	314.13	292.85	275.60	9.58
3,570.00 – 3,609.99	763.20	603.54	583.42	553.71	508.28	490.46	478.57	462.67	438.71	404.78	373.54	348.05	323.32	302.05	284.80	9.58
3,610.00 – 3,649.99	772.40	612.74	592.62	562.91	517.48	499.66	487.78	471.87	447.91	413.98	382.74	357.25	332.53	311.25	294.00	9.58
3,650.00 – 3,689.99	781.60	621.94	601.82	572.11	526.68	508.86	496.98	481.07	457.11	423.18	391.94	366.45	341.73	320.45	303.20	9.58
3,690.00 – 3,729.99	790.80	631.14	611.02	581.31	535.88	518.06	506.18	490.27	466.31	432.38	401.14	375.65	350.93	329.65	312.40	9.58
3,730.00 – 3,769.99	800.00	640.34	620.22	590.51	545.08	527.26	515.38	499.47	475.51	441.58	410.34	384.85	360.13	338.85	321.60	9.58
3,770.00 – 3,809.99	809.20	649.54	629.42	599.71	554.28	536.46	524.57	508.67	484.71	450.78	419.54	394.05	369.32	348.05	330.80	9.58
3,810.00 – 3,849.99	818.40	658.74	638.62	608.91	563.48	545.66	533.78	517.87	493.91	459.98	428.74	403.25	378.53	357.25	340.00	9.58
3,850.00 – 3,889.99	827.60	667.94	647.82	618.11	572.68	554.86	542.98	527.07	503.11	469.18	437.94	412.45	387.73	366.45	349.20	9.58
3,890.00 – 3,929.99	836.80	677.14	657.02	627.31	581.88	564.06	552.18	536.27	512.31	478.38	447.14	421.65	396.93	375.65	358.40	9.58
3,930.00 – 3,969.99	846.00	686.34	666.22	636.51	591.08	573.26	561.38	545.47	521.51	487.58	456.34	430.85	406.13	384.85	367.60	9.58
3,970.00 – 4,009.99	855.20	695.54	675.42	645.71	600.28	582.46	570.57	554.67	530.71	496.78	465.54	440.05	415.32	394.05	376.80	9.58
4,010.00 – 4,049.99	864.40	704.74	684.62	654.91	609.48	591.66	579.78	563.87	539.91	505.98	474.74	449.25	424.53	403.25	386.00	9.58
4,050.00 – 4,089.99	873.60	713.94	693.82	664.11	618.68	600.86	588.98	573.07	549.11	515.18	483.94	458.45	433.73	412.45	395.20	9.58
4,090.00 – 4,129.99	882.80	723.14	703.02	673.31	627.88	610.06	598.18	582.27	558.31	524.38	493.14	467.65	442.93	421.65	404.40	9.58
4,130.00 – 4,169.99	892.00	732.34	712.22	682.51	637.08	619.26	607.38	591.47	567.51	533.58	502.34	476.85	452.13	430.85	413.60	9.58
4,170.00 – 4,209.99	901.90	742.24	722.12	692.41	646.98	629.16	617.28	601.37	577.41	543.48	512.24	486.75	462.03	440.75	423.50	9.58
4,210.00 – 4,249.99	912.30	752.64	732.52	702.81	657.38	639.56	627.68	611.77	587.81	553.88	522.64	497.15	472.43	451.15	433.90	9.58
4,250.00 – 4,289.99	922.70	763.04	742.92	713.21	667.78	649.96	638.07	622.17	598.21	564.28	533.04	507.55	482.82	461.55	444.30	9.58
4,290.00 – 4,329.99	933.10	773.44	753.32	723.61	678.18	660.36	648.48	632.57	608.61	574.68	543.44	517.95	493.23	471.95	454.70	9.58
4,330.00 – 4,369.99	943.50	783.84	763.72	734.01	688.58	670.76	658.88	642.97	619.01	585.08	553.84	528.35	503.63	482.35	465.10	9.58
4,370.00 – 4,409.99	953.90	794.24	774.12	744.41	698.98	681.16	669.28	653.37	629.41	595.48	564.24	538.75	514.03	492.75	475.50	9.58
4,410.00 – 4,449.99	964.30	804.64	784.52	754.81	709.38	691.56	679.68	663.77	639.81	605.88	574.64	549.15	524.42	503.15	485.90	9.58
4,450.00 – 4,489.99	974.70	815.04	794.92	765.21	719.78	701.96	690.08	674.17	650.21	616.28	585.04	559.55	534.82	513.55	496.30	9.58
4,490.00 – 4,529.99	985.10	825.44	805.32	775.61	730.18	712.36	700.48	684.57	660.61	626.68	595.44	569.95	545.23	523.95	506.70	9.58
4,530.00 – 4,569.99	995.50	835.84	815.72	786.01	740.58	722.76	710.88	694.97	671.01	637.08	605.84	580.35	555.63	534.35	517.10	9.58
4,570.00 – 4,609.99	1,005.90	846.24	826.12	796.41	750.98	733.16	721.28	705.37	681.41	647.48	616.24	590.75	566.03	544.75	527.50	9.58
4,610.00 – 4,649.99	1,016.30	856.64	836.52	806.81	761.38	743.56	731.68	715.77	691.81	657.88	626.64	601.15	576.42	555.15	537.90	9.58
4,650.00 – 4,689.99	1,026.70	867.04	846.92	817.21	771.78	753.96	742.07	726.17	702.21	668.28	637.04	611.55	586.82	565.55	548.30	9.58
4,690.00 – 4,729.99	1,037.10	877.44	857.32	827.61	782.18	764.36	752.48	736.57	712.61	678.68	647.44	621.95	597.23	575.95	558.70	9.58
4,730.00 – 4,769.99	1,047.50	887.84	867.72	838.01	792.58	774.76	762.88	746.97	723.01	689.08	657.84	632.35	607.63	586.35	569.10	9.58
4,770.00 – 4,809.99	1,057.90	898.24	878.12	848.41	802.98	785.16	773.28	757.37	733.41	699.48	668.24	642.75	618.03	596.75	579.50	9.58
4,810.00 – 4,849.99	1,068.30	908.64	888.52	858.81	813.38	795.56	783.68	767.77	743.81	709.88	678.64	653.15	628.42	607.15	589.90	9.58
4,850.00 – 4,889.99	1,078.70	919.04	898.92	869.21	823.78	805.96	794.07	778.17	754.21	720.28	689.04	663.55	638.82	617.55	600.30	9.58
4,890.00 – 4,929.99	1,089.10	929.44	909.32	879.61	834.18	816.36	804.48	788.57	764.61	730.68	699.44	673.95	649.23	627.95	610.70	9.58
4,930.00 – 4,969.99	1,099.50	939.84	919.72	890.01	844.58	826.76	814.88	798.97	775.01	741.08	709.84	684.35	659.63	638.35	621.10	9.58

\* If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.







# Source Deductions of QPP Contributions

## Tables A and B

**IMPORTANT:** Overtime pay, retroactive pay, bonuses, premiums, etc., are considered regular remuneration if they are paid along with the employee's wages. If they are paid separately, do not use the following tables; instead, deduct 3.9% of the gross amount without taking the exemption into account.

**QPP Contributions – TABLE A: Continuous Employment** **52 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
0.00	67.30	0.00	82.81	0.60	97.95	0.00	113.33	1.20	128.79	1.80	144.10	2.40	159.41
67.31	67.68	0.01	83.06	0.61	98.20	0.01	113.59	1.21	129.04	1.81	144.36	2.41	160.00
67.69	67.94	0.02	83.32	0.62	98.46	0.02	113.84	1.22	129.29	1.82	144.61	2.42	160.59
68.19	68.19	0.03	83.58	0.63	98.72	0.03	114.10	1.23	129.54	1.83	144.87	2.43	161.18
68.20	68.45	0.04	83.83	0.64	98.97	0.04	114.36	1.24	129.79	1.84	145.13	2.44	161.77
68.46	68.71	0.05	84.09	0.65	99.23	0.05	114.61	1.25	130.04	1.85	145.38	2.45	162.36
68.72	68.96	0.06	84.30	0.66	99.48	0.06	114.87	1.26	130.29	1.86	145.64	2.46	162.95
68.97	69.22	0.07	84.56	0.67	99.74	0.07	115.12	1.27	130.54	1.87	145.89	2.47	163.54
69.23	69.47	0.08	84.81	0.68	100.00	0.08	115.38	1.28	130.79	1.88	146.15	2.48	164.13
69.48	69.73	0.09	85.12	0.69	100.25	0.09	115.64	1.29	131.04	1.89	146.41	2.49	164.72
69.74	69.99	0.10	85.38	0.70	100.51	0.10	115.89	1.30	131.29	1.90	146.66	2.50	165.31
70.00	70.24	0.11	85.64	0.71	100.77	0.11	116.14	1.31	131.54	1.91	146.92	2.51	165.90
70.25	70.50	0.12	85.89	0.72	101.02	0.12	116.40	1.32	131.79	1.92	147.17	2.52	166.49
70.51	70.76	0.13	86.14	0.73	101.28	0.13	116.66	1.33	132.04	1.93	147.43	2.53	167.08
70.77	71.01	0.14	86.40	0.74	101.54	0.14	116.92	1.34	132.29	1.94	147.69	2.54	167.67
71.02	71.27	0.15	86.65	0.75	101.79	0.15	117.18	1.35	132.54	1.95	147.95	2.55	168.26
71.28	71.53	0.16	86.91	0.76	102.05	0.16	117.43	1.36	132.79	1.96	148.21	2.56	168.85
71.54	71.78	0.17	87.17	0.77	102.30	0.17	117.69	1.37	133.04	1.97	148.46	2.57	169.44
71.79	72.04	0.18	87.42	0.78	102.56	0.18	117.95	1.38	133.29	1.98	148.72	2.58	170.03
72.05	72.29	0.19	87.68	0.79	102.82	0.19	118.20	1.39	133.54	1.99	148.97	2.59	170.62
72.30	72.55	0.20	87.94	0.80	103.07	0.20	118.46	1.40	133.79	2.00	149.23	2.60	171.21
72.56	72.81	0.21	88.19	0.81	103.33	0.21	118.72	1.41	134.04	2.01	149.48	2.61	171.80
72.82	73.06	0.22	88.45	0.82	103.59	0.22	118.97	1.42	134.29	2.02	149.74	2.62	172.39
73.07	73.32	0.23	88.71	0.83	103.84	0.23	119.23	1.43	134.54	2.03	150.00	2.63	172.98
73.33	73.58	0.24	88.96	0.84	104.10	0.24	119.48	1.44	134.79	2.04	150.25	2.64	173.57
73.59	73.83	0.25	89.22	0.85	104.36	0.25	119.74	1.45	135.04	2.05	150.51	2.65	174.16
73.84	74.09	0.26	89.47	0.86	104.61	0.26	120.00	1.46	135.29	2.06	150.77	2.66	174.75
74.10	74.35	0.27	89.73	0.87	104.87	0.27	120.25	1.47	135.54	2.07	151.02	2.67	175.34
74.35	74.60	0.28	89.99	0.88	105.13	0.28	120.51	1.48	135.79	2.08	151.28	2.68	175.93
74.61	74.86	0.29	90.24	0.89	105.38	0.29	120.76	1.49	136.04	2.09	151.54	2.69	176.52
74.87	75.12	0.30	90.50	0.90	105.64	0.30	121.01	1.50	136.29	2.10	151.80	2.70	177.11
75.13	75.37	0.31	90.76	0.91	105.89	0.31	121.27	1.51	136.54	2.11	152.06	2.71	177.70
75.38	75.63	0.32	91.01	0.92	106.15	0.32	121.52	1.52	136.79	2.12	152.31	2.72	178.29
75.64	75.88	0.33	91.27	0.93	106.41	0.33	121.78	1.53	137.04	2.13	152.57	2.73	178.88
75.89	76.14	0.34	91.53	0.94	106.66	0.34	122.03	1.54	137.29	2.14	152.82	2.74	179.47
76.15	76.40	0.35	91.78	0.95	106.92	0.35	122.29	1.55	137.54	2.15	153.08	2.75	180.06
76.41	76.65	0.36	92.04	0.96	107.18	0.36	122.54	1.56	137.79	2.16	153.33	2.76	180.65
76.66	76.91	0.37	92.29	0.97	107.43	0.37	122.80	1.57	138.04	2.17	153.59	2.77	181.24
76.92	77.17	0.38	92.55	0.98	107.69	0.38	123.05	1.58	138.29	2.18	153.84	2.78	181.83
77.18	77.42	0.39	92.81	0.99	107.95	0.39	123.31	1.59	138.54	2.19	154.10	2.79	182.42
77.43	77.68	0.40	93.06	1.00	108.20	0.40	123.56	1.60	138.79	2.20	154.36	2.80	183.01
77.69	77.94	0.41	93.32	1.01	108.46	0.41	123.82	1.61	139.04	2.21	154.61	2.81	183.60
77.95	78.19	0.42	93.58	1.02	108.72	0.42	124.07	1.62	139.29	2.22	154.87	2.82	184.19
78.20	78.45	0.43	93.83	1.03	108.97	0.43	124.31	1.63	139.54	2.23	155.13	2.83	184.78
78.46	78.71	0.44	94.09	1.04	109.23	0.44	124.56	1.64	139.79	2.24	155.38	2.84	185.37
78.72	78.96	0.45	94.30	1.05	109.48	0.45	124.81	1.65	140.04	2.25	155.64	2.85	185.96
78.97	79.22	0.46	94.56	1.06	109.74	0.46	125.06	1.66	140.29	2.26	155.89	2.86	186.55
79.23	79.47	0.47	94.81	1.07	110.00	0.47	125.31	1.67	140.54	2.27	156.15	2.87	187.14
79.48	79.73	0.48	95.12	1.08	110.25	0.48	125.56	1.68	140.79	2.28	156.41	2.88	187.73
79.74	79.99	0.49	95.37	1.09	110.51	0.49	125.81	1.69	141.04	2.29	156.66	2.89	188.32
80.00	80.24	0.50	95.63	1.10	110.77	0.50	126.06	1.70	141.29	2.30	156.92	2.90	188.91
80.25	80.50	0.51	95.88	1.11	111.02	0.51	126.31	1.71	141.54	2.31	157.18	2.91	189.50
80.51	80.76	0.52	96.14	1.12	111.28	0.52	126.56	1.72	141.79	2.32	157.43	2.92	190.09
80.77	81.01	0.53	96.40	1.13	111.54	0.53	126.81	1.73	142.04	2.33	157.69	2.93	190.68
81.02	81.27	0.54	96.65	1.14	111.79	0.54	127.06	1.74	142.29	2.34	157.94	2.94	191.27
81.28	81.53	0.55	96.91	1.15	112.05	0.55	127.31	1.75	142.54	2.35	158.20	2.95	191.86
81.54	81.78	0.56	97.17	1.16	112.30	0.56	127.56	1.76	142.79	2.36	158.45	2.96	192.45
81.79	82.04	0.57	97.42	1.17	112.56	0.57	127.81	1.77	143.04	2.37	158.71	2.97	193.04
82.05	82.29	0.58	97.68	1.18	112.82	0.58	128.06	1.78	143.29	2.38	158.96	2.98	193.63
82.30	82.55	0.59	97.94	1.19	113.07	0.59	128.31	1.79	143.54	2.39	159.22	2.99	194.22



**QPP Contributions – TABLE A: Continuous Employment**

**52 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
251.70	7.90	267.18	7.80	282.56	8.40	297.95	9.00	313.33	9.60	328.72	10.20
252.06	7.91	267.43	7.81	282.82	8.41	298.20	9.01	313.58	9.61	329.02	10.21
252.39	7.92	267.69	7.82	283.07	8.42	298.46	9.02	313.84	9.62	329.32	10.22
252.76	7.93	267.95	7.83	283.35	8.43	298.76	9.03	314.10	9.63	329.63	10.23
253.02	7.94	268.20	7.84	283.59	8.44	298.97	9.04	314.36	9.64	329.94	10.24
253.07	7.95	268.46	7.85	283.84	8.45	299.23	9.05	314.61	9.65	330.20	10.25
253.32	7.96	268.72	7.86	284.10	8.46	299.48	9.06	314.87	9.66	330.50	10.26
253.59	7.97	268.97	7.87	284.36	8.47	299.74	9.07	315.13	9.67	330.76	10.27
253.84	7.98	269.23	7.88	284.61	8.48	300.00	9.08	315.38	9.68	331.01	10.28
254.10	7.99	269.48	7.89	284.87	8.49	300.25	9.09	315.64	9.69	331.27	10.29
254.36	8.00	269.74	7.90	285.13	8.50	300.51	9.10	315.89	9.70	331.53	10.30
254.61	8.01	270.00	7.91	285.38	8.51	300.77	9.11	316.15	9.71	331.78	10.31
254.87	8.02	270.25	7.92	285.64	8.52	301.02	9.12	316.41	9.72	332.04	10.32
255.13	8.03	270.51	7.93	285.89	8.53	301.28	9.13	316.66	9.73	332.29	10.33
255.38	8.04	270.77	7.94	286.15	8.54	301.54	9.14	316.92	9.74	332.55	10.34
255.64	8.05	271.02	7.95	286.41	8.55	301.79	9.15	317.18	9.75	332.81	10.35
255.89	8.06	271.28	7.96	286.66	8.56	302.05	9.16	317.43	9.76	333.06	10.36
256.15	8.07	271.54	7.97	286.92	8.57	302.30	9.17	317.69	9.77	333.32	10.37
256.41	8.08	271.79	7.98	287.18	8.58	302.56	9.18	317.95	9.78	333.58	10.38
256.66	8.09	272.05	7.99	287.43	8.59	302.82	9.19	318.20	9.79	333.83	10.39
256.92	8.10	272.30	8.00	287.69	8.60	303.07	9.20	318.46	9.80	334.09	10.40
257.18	8.11	272.56	8.01	287.95	8.61	303.33	9.21	318.72	9.81	334.35	10.41
257.43	8.12	272.82	8.02	288.20	8.62	303.59	9.22	318.97	9.82	334.60	10.42
257.69	8.13	273.07	8.03	288.46	8.63	303.84	9.23	319.23	9.83	334.86	10.43
257.95	8.14	273.33	8.04	288.72	8.64	304.10	9.24	319.48	9.84	335.12	10.44
258.20	8.15	273.59	8.05	288.97	8.65	304.36	9.25	319.74	9.85	335.37	10.45
258.46	8.16	273.84	8.06	289.23	8.66	304.61	9.26	320.00	9.86	335.63	10.46
258.72	8.17	274.10	8.07	289.48	8.67	304.87	9.27	320.25	9.87	335.88	10.47
258.97	8.18	274.36	8.08	289.74	8.68	305.13	9.28	320.51	9.88	336.14	10.48
259.23	8.19	274.61	8.09	289.99	8.69	305.38	9.29	320.77	9.89	336.40	10.49
259.48	8.20	274.87	8.10	290.25	8.70	305.64	9.30	321.02	9.90	336.65	10.50
259.74	8.21	275.13	8.11	290.51	8.71	305.89	9.31	321.28	9.91	336.91	10.51
260.00	8.22	275.38	8.12	290.77	8.72	306.15	9.32	321.54	9.92	337.17	10.52
260.25	8.23	275.64	8.13	291.02	8.73	306.41	9.33	321.79	9.93	337.42	10.53
260.51	8.24	275.89	8.14	291.28	8.74	306.66	9.34	322.05	9.94	337.68	10.54
260.77	8.25	276.15	8.15	291.54	8.75	306.92	9.35	322.30	9.95	337.94	10.55
261.02	8.26	276.41	8.16	291.79	8.76	307.18	9.36	322.56	9.96	338.19	10.56
261.28	8.27	276.66	8.17	292.05	8.77	307.43	9.37	322.82	9.97	338.45	10.57
261.54	8.28	276.92	8.18	292.30	8.78	307.69	9.38	323.07	9.98	338.71	10.58
261.79	8.29	277.18	8.19	292.56	8.79	307.95	9.39	323.33	9.99	338.96	10.59
262.05	8.30	277.43	8.20	292.82	8.80	308.20	9.40	323.59	10.00	339.22	10.60
262.30	8.31	277.69	8.21	293.07	8.81	308.46	9.41	323.84	10.01	339.47	10.61
262.56	8.32	277.95	8.22	293.33	8.82	308.72	9.42	324.10	10.02	339.73	10.62
262.82	8.33	278.20	8.23	293.59	8.83	308.97	9.43	324.36	10.03	339.99	10.63
263.07	8.34	278.46	8.24	293.84	8.84	309.23	9.44	324.61	10.04	340.24	10.64
263.33	8.35	278.72	8.25	294.10	8.85	309.48	9.45	324.87	10.05	340.50	10.65
263.59	8.36	278.97	8.26	294.36	8.86	309.74	9.46	325.13	10.06	340.76	10.66
263.84	8.37	279.23	8.27	294.61	8.87	310.00	9.47	325.38	10.07	341.01	10.67
264.10	8.38	279.48	8.28	294.87	8.88	310.25	9.48	325.64	10.08	341.27	10.68
264.36	8.39	279.74	8.29	295.13	8.89	310.51	9.49	325.89	10.09	341.53	10.69
264.61	8.40	280.00	8.30	295.38	8.90	310.77	9.50	326.15	10.10	341.78	10.70
264.87	8.41	280.25	8.31	295.64	8.91	311.02	9.51	326.41	10.11	342.04	10.71
265.13	8.42	280.51	8.32	295.89	8.92	311.28	9.52	326.66	10.12	342.29	10.72
265.38	8.43	280.77	8.33	296.15	8.93	311.54	9.53	326.92	10.13	342.55	10.73
265.64	8.44	281.02	8.34	296.41	8.94	311.79	9.54	327.18	10.14	342.81	10.74
265.89	8.45	281.28	8.35	296.66	8.95	312.05	9.55	327.43	10.15	343.06	10.75
266.15	8.46	281.54	8.36	296.92	8.96	312.30	9.56	327.69	10.16	343.32	10.76
266.41	8.47	281.79	8.37	297.18	8.97	312.56	9.57	327.95	10.17	343.58	10.77
266.66	8.48	282.05	8.38	297.43	8.98	312.82	9.58	328.20	10.18	343.83	10.78
266.92	8.49	282.30	8.39	297.69	8.99	313.07	9.59	328.46	10.19	344.09	10.79

**QPP Contributions – TABLE A: Continuous Employment**

**52 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
344.10	10.80	344.35	10.80	344.60	10.80	344.85	10.80	345.10	10.80	345.35	10.80
344.36	10.81	344.61	10.81	344.86	10.81	345.11	10.81	345.36	10.81	345.61	10.81
344.62	10.82	344.87	10.82	345.12	10.82	345.37	10.82	345.62	10.82	345.87	10.82
344.67	10.83	344.92	10.83	345.17	10.83	345.42	10.83	345.67	10.83	345.92	10.83
345.13	10.84	345.38	10.84	345.63	10.84	345.88	10.84	346.13	10.84	346.38	10.84
345.38	10.85	345.63	10.85	345.88	10.85	346.13	10.85	346.38	10.85	346.63	10.85
345.64	10.86	345.89	10.86	346.14	10.86	346.39	10.86	346.64	10.86	346.89	10.86
345.69	10.87	345.94	10.87	346.19	10.87	346.44	10.87	346.69	10.87	346.94	10.87
346.15	10.88	346.40	10.88	346.65	10.88	346.90	10.88	347.15	10.88	347.40	10.88
346.41	10.89	346.66	10.89	346.91	10.89	347.16	10.89	347.41	10.89	347.66	10.89
346.66	10.90	346.91	10.90	347.16	10.90	347.41	10.90	347.66	10.90	347.91	10.90
346.92	10.91	347.17	10.91	347.42	10.91	347.67	10.91	347.92	10.91	348.17	10.91
347.18	10.92	347.43	10.92	347.68	10.92	347.93	10.92	348.18	10.92	348.43	10.92
347.43	10.93	347.68	10.93	347.93	10.93	348.18	10.93	348.43	10.93	348.68	10.93
347.69	10.94	347.94	10.94	348.19	10.94	348.44	10.94	348.69	10.94	348.94	10.94
347.95	10.95	348.19	10.95	348.44	10.95	348.69	10.95	348.94	10.95	349.19	10.95
348.20	10.96	348.45	10.96	348.70	10.96	348.95	10.96	349.20	10.96	349.45	10.96
348.46	10.97	348.71	10.97	348.96	10.97	349.21	10.97	349.46	10.97	349.71	10.97
348.72	10.98	349.02	10.98	349.27	10.98	349.52	10.98	349.77	10.98	350.02	10.98
348.97	10.99	349.27	10.99	349.52	10.99	349.77	10.99	350.02	10.99	350.27	10.99
349.23	11.00	349.47	11.00	349.72	11.00	349.97	11.00	350.22	11.00	350.47	11.00
349.48	11.01	349.72	11.01	349.97	11.01	350.22	11.01	350.47	11.01	350.72	11.01
349.74	11.02	349.98	11.02	350.23	11.02	350.48	11.02	350.73	11.02	350.98	11.02
350.00	11.03	350.25	11.03	350.50	11.03	350.75	11.03	351.00	11.03	351.25	11.03
350.25	11.04	350.50	11.04	350.75	11.04	351.00	11.04	351.25	11.04	351.50	11.04
350.51	11.05	350.76	11.05	351.01	11.05	351.26	11.05	351.51	11.05	351.76	11.05
350.77	11.06	351.01	11.06	351.26	11.06	351.51	11.06	351.76	11.06	352.01	11.06
351.02	11.07	351.27	11.07	351.52	11.07	351.77	11.07	352.02	11.07	352.27	11.07
351.28	11.08	351.53	11.08	351.78	11.08	352.03	11.08	352.28	11.08	352.53	11.08
351.54	11.09	351.78	11.09	352.03	11.09	352.28	11.09	352.53	11.09	352.78	11.09
351.79	11.10	352.04	11.10	352.29	11.10	352.54	11.10	352.79	11.10	353.04	11.10
352.05	11.11	352.29	11.11	352.54	11.11	352.79	11.11	353.04	11.11	353.29	11.11
352.30	11.12	352.55	11.12	352.80	11.12	353.05	11.12	353.30	11.12	353.55	11.12
352.56	11.13	352.81	11.13	353.06	11.13	353.31	11.13	353.56	11.13	353.81	11.13
352.82	11.14	353.06	11.14	353.31	11.14	353.56	11.14	353.81	11.14	354.06	11.14
353.07	11.15	353.32	11.15	353.57	11.15	353.82	11.15	354.07	11.15	354.32	11.15
353.33	11.16	353.58	11.16	353.83	11.16	354.08	11.16	354.33	11.16	354.58	11.16
353.59	11.17	353.83	11.17	354.09	11.17	354.34	11.17	354.59	11.17	354.84	11.17
353.84	11.18	354.09	11.18	354.34	11.18	354.59	11.18	354.84	11.18	355.09	11.18
354.10	11.19	354.35	11.19	354.60	11.19	354.85	11.19	355.10	11.19	355.35	11.19
354.36	11.20	354.60	11.20	354.85	11.20	355.10	11.20	355.35	11.20	355.60	11.20
354.61	11.21	354.86	11.21	355.11	11.21	355.36	11.21	355.61	11.21	355.86	11.21
354.87	11.22	355.12	11.22	355.37	11.22	355.62	11.22	355.87	11.22	356.12	11.22
355.13	11.23	355.37	11.23	355.62	11.23	355.87	11.23	356.12	11.23	356.37	11.23
355.38	11.24	355.63	11.24	355.88	11.24	356.13	11.24	356.38	11.24	356.63	11.24
355.64	11.25	355.88	11.25	356.14	11.25	356.39	11.25	356.64	11.25	356.89	11.25
355.89	11.26	356.14	11.26	356.39	11.26	356.64	11.26	356.89	11.26	357.14	11.26
356.15	11.27	356.39	11.27	356.64	11.27	356.89	11.27	357.14	11.27	357.39	11.27
356.41	11.28	356.65	11.28	356.90	11.28	357.15	11.28	357.40	11.28	357.65	11.28
356.66	11.29	356.91	11.29	357.16	11.29	357.40	11.29	357.65	11.29	357.90	11.29
356.92	11.30	357.17	11.30	357.41	11.30	357.66	11.30	357.91	11.30	358.16	11.30
357.18	11.31	357.42	11.31	357.67	11.31	357.92	11.31	358.17	11.31	358.42	11.31
357.43	11.32	357.68	11.32	357.93	11.32	358.18	11.32	358.43	11.32	358.68	11.32
357.69	11.33	357.94	11.33	358.19	11.33	358.44	11.33	358.69	11.33	358.94	11.33
357.95	11.34	358.19	11.34	358.45	11.34	358.70	11.34	358.95	11.34	359.20	11.34
358.20	11.35	358.45	11.35	358.70	11.35	358.95	11.35	359.20	11.35	359.45	11.35
358.46	11.36	358.71	11.36	358.96	11.36	359.21	11.36	359.46	11.36	359.71	11.36
358.72	11.37	358.96	11.37	359.21	11.37	359.46	11.37	359.71	11.37	359.96	11.37
358.97	11.38	359.22	11.38	359.47	11.38	359.72	11.38	359.97	11.38	360.22	11.38
359.23	11.39	359.47	11.39	359.72	11.39	359.97	11.39	360.22	11.39	360.47	11.39

**QPP Contributions – TABLE A: Continuous Employment**

**52 pay periods per year**

Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction
436.41	436.65	14.40	451.79	452.04	15.00	467.18	467.42	15.60	482.81	483.06	16.20
436.65	436.91	14.41	452.05	452.29	15.01	467.43	467.68	15.61	483.06	483.31	16.21
436.92	437.17	14.42	452.30	452.55	15.02	467.69	467.94	15.62	483.32	483.57	16.22
437.18	437.42	14.43	452.56	452.81	15.03	467.95	468.19	15.63	483.58	483.83	16.23
437.43	437.68	14.44	452.82	453.06	15.04	468.20	468.45	15.64	483.83	484.08	16.24
437.69	437.94	14.45	453.07	453.32	15.05	468.46	468.71	15.65	484.09	484.34	16.25
438.20	438.45	14.46	453.33	453.58	15.06	468.72	468.96	15.66	484.35	484.60	16.26
438.71	438.96	14.47	453.59	453.83	15.07	468.97	469.22	15.67	484.61	484.86	16.27
439.22	439.47	14.48	453.84	454.09	15.08	469.23	469.47	15.68	484.87	485.12	16.28
439.73	439.98	14.49	454.10	454.35	15.09	469.48	469.73	15.69	485.13	485.38	16.29
440.24	440.49	14.50	454.36	454.60	15.10	469.74	469.99	15.70	485.39	485.64	16.30
440.75	441.00	14.51	454.61	454.86	15.11	470.00	470.24	15.71	485.65	485.90	16.31
441.26	441.51	14.52	454.87	455.12	15.12	470.25	470.50	15.72	485.91	486.16	16.32
441.77	442.02	14.53	455.13	455.37	15.13	470.51	470.76	15.73	486.17	486.42	16.33
442.28	442.53	14.54	455.38	455.63	15.14	470.77	471.01	15.74	486.43	486.68	16.34
442.79	443.04	14.55	455.64	455.88	15.15	471.02	471.27	15.75	486.69	486.94	16.35
443.30	443.55	14.56	455.89	456.14	15.16	471.28	471.53	15.76	486.95	487.20	16.36
443.81	444.06	14.57	456.15	456.40	15.17	471.54	471.78	15.77	487.21	487.46	16.37
444.32	444.57	14.58	456.41	456.66	15.18	471.79	472.04	15.78	487.47	487.72	16.38
444.83	445.08	14.59	456.66	456.92	15.19	472.05	472.29	15.79	487.73	487.98	16.39
445.34	445.59	14.60	456.92	457.17	15.20	472.30	472.55	15.80	487.99	488.24	16.40
445.85	446.10	14.61	457.18	457.43	15.21	472.56	472.81	15.81	488.25	488.50	16.41
446.36	446.61	14.62	457.43	457.68	15.22	472.82	473.07	15.82	488.51	488.76	16.42
446.87	447.12	14.63	457.69	457.94	15.23	473.07	473.32	15.83	488.77	489.02	16.43
447.38	447.63	14.64	457.95	458.19	15.24	473.33	473.58	15.84	489.03	489.28	16.44
447.89	448.14	14.65	458.20	458.45	15.25	473.59	473.83	15.85	489.29	489.54	16.45
448.40	448.65	14.66	458.46	458.71	15.26	473.84	474.09	15.86	489.55	489.80	16.46
448.91	449.16	14.67	458.72	458.96	15.27	474.10	474.35	15.87	489.81	490.06	16.47
449.42	449.67	14.68	458.98	459.22	15.28	474.36	474.61	15.88	490.07	490.32	16.48
449.93	450.18	14.69	459.23	459.47	15.29	474.61	474.86	15.89	490.33	490.58	16.49
450.44	450.69	14.70	459.49	459.73	15.30	474.87	475.12	15.90	490.59	490.84	16.50
450.95	451.20	14.71	459.74	459.99	15.31	475.13	475.37	15.91	490.85	491.10	16.51
451.46	451.71	14.72	460.00	460.24	15.32	475.38	475.63	15.92	491.11	491.36	16.52
451.97	452.22	14.73	460.25	460.50	15.33	475.64	475.88	15.93	491.37	491.62	16.53
452.48	452.73	14.74	460.51	460.76	15.34	475.89	476.14	15.94	491.63	491.88	16.54
452.99	453.24	14.75	460.77	461.01	15.35	476.15	476.40	15.95	491.89	492.14	16.55
453.50	453.75	14.76	461.02	461.27	15.36	476.41	476.66	15.96	492.15	492.40	16.56
454.01	454.26	14.77	461.28	461.53	15.37	476.66	476.91	15.97	492.41	492.66	16.57
454.52	454.77	14.78	461.54	461.78	15.38	476.92	477.17	15.98	492.67	492.92	16.58
455.03	455.28	14.79	461.79	462.04	15.39	477.18	477.42	15.99	492.93	493.18	16.59
455.54	455.79	14.80	462.05	462.29	15.40	477.43	477.68	16.00	493.19	493.44	16.60
456.05	456.30	14.81	462.30	462.55	15.41	477.69	477.94	16.01	493.45	493.70	16.61
456.56	456.81	14.82	462.56	462.81	15.42	477.95	478.19	16.02	493.71	493.96	16.62
457.07	457.32	14.83	462.82	463.06	15.43	478.20	478.45	16.03	493.97	494.22	16.63
457.58	457.83	14.84	463.07	463.32	15.44	478.46	478.71	16.04	494.23	494.48	16.64
458.09	458.34	14.85	463.33	463.58	15.45	478.72	478.97	16.05	494.49	494.74	16.65
458.60	458.85	14.86	463.59	463.83	15.46	478.97	479.22	16.06	494.75	495.00	16.66
459.11	459.36	14.87	463.84	464.09	15.47	479.23	479.47	16.07	495.01	495.26	16.67
459.62	459.87	14.88	464.10	464.35	15.48	479.48	479.73	16.08	495.27	495.52	16.68
460.13	460.38	14.89	464.36	464.60	15.49	479.74	479.99	16.09	495.53	495.78	16.69
460.64	460.89	14.90	464.61	464.86	15.50	480.00	480.24	16.10	495.79	496.04	16.70
461.15	461.40	14.91	464.87	465.12	15.51	480.25	480.50	16.11	496.05	496.30	16.71
461.66	461.91	14.92	465.13	465.37	15.52	480.51	480.76	16.12	496.31	496.56	16.72
462.17	462.42	14.93	465.38	465.63	15.53	480.77	481.01	16.13	496.57	496.82	16.73
462.68	462.93	14.94	465.64	465.88	15.54	481.02	481.27	16.14	496.83	497.08	16.74
463.19	463.44	14.95	465.89	466.14	15.55	481.28	481.53	16.15	497.09	497.34	16.75
463.70	463.95	14.96	466.15	466.40	15.56	481.54	481.78	16.16	497.35	497.60	16.76
464.21	464.46	14.97	466.41	466.66	15.57	481.79	482.04	16.17	497.61	497.86	16.77
464.72	464.97	14.98	466.66	466.91	15.58	482.00	482.25	16.18	497.87	498.12	16.78
465.23	465.48	14.99	466.92	467.17	15.59	482.30	482.55	16.19	498.13	498.38	16.79

**QPP Contributions – TABLE A: Continuous Employment**

**52 pay periods per year**

Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction
528.79	528.96	18.00	544.10	544.35	18.60	559.48	559.73	19.20	574.87	575.12	19.80
528.87	529.22	18.01	544.36	544.61	18.61	559.74	559.99	19.21	575.13	575.37	19.81
528.95	529.37	18.02	544.61	544.86	18.62	560.00	560.25	19.22	575.38	575.63	19.82
529.03	529.45	18.03	544.87	545.12	18.63	560.25	560.50	19.23	575.64	575.88	19.83
529.11	529.59	18.04	545.13	545.37	18.64	560.51	560.76	19.24	575.89	576.14	19.84
529.19	530.24	18.05	545.38	545.63	18.65	560.77	561.02	19.25	576.15	576.40	19.85
529.27	530.76	18.06	545.64	545.88	18.66	561.02	561.27	19.26	576.41	576.65	19.86
529.35	531.28	18.07	545.89	546.14	18.67	561.28	561.53	19.27	576.66	576.91	19.87
529.43	531.80	18.08	546.15	546.40	18.68	561.54	561.78	19.28	576.92	577.17	19.88
529.51	532.32	18.09	546.41	546.65	18.69	561.79	562.04	19.29	577.18	577.43	19.89
529.59	532.84	18.10	546.66	546.91	18.70	562.05	562.30	19.30	577.43	577.68	19.90
529.67	533.36	18.11	546.92	547.17	18.71	562.30	562.55	19.31	577.69	577.94	19.91
529.75	533.88	18.12	547.18	547.43	18.72	562.56	562.81	19.32	577.95	578.19	19.92
529.83	534.40	18.13	547.43	547.68	18.73	562.82	563.07	19.33	578.20	578.45	19.93
529.91	534.92	18.14	547.69	547.94	18.74	563.07	563.32	19.34	578.46	578.71	19.94
529.99	535.44	18.15	547.95	548.19	18.75	563.33	563.58	19.35	578.72	578.96	19.95
530.07	535.96	18.16	548.20	548.45	18.76	563.59	563.83	19.36	578.97	579.22	19.96
530.15	536.48	18.17	548.46	548.71	18.77	563.84	564.09	19.37	579.23	579.47	19.97
530.23	537.00	18.18	548.72	548.96	18.78	564.10	564.35	19.38	579.48	579.73	19.98
530.31	537.52	18.19	548.97	549.22	18.79	564.36	564.60	19.39	579.74	579.99	19.99
530.39	538.04	18.20	549.23	549.47	18.80	564.61	564.86	19.40	580.00	580.24	20.00
530.47	538.56	18.21	549.48	549.73	18.81	564.87	565.12	19.41	580.25	580.50	20.01
530.55	539.08	18.22	549.74	549.99	18.82	565.13	565.37	19.42	580.51	580.76	20.02
530.63	539.60	18.23	550.00	550.24	18.83	565.38	565.63	19.43	580.77	581.01	20.03
530.71	540.12	18.24	550.25	550.50	18.84	565.64	565.88	19.44	581.02	581.27	20.04
530.79	540.64	18.25	550.51	550.76	18.85	565.89	566.14	19.45	581.28	581.53	20.05
530.87	541.16	18.26	550.77	551.01	18.86	566.15	566.40	19.46	581.54	581.78	20.06
530.95	541.68	18.27	551.02	551.27	18.87	566.41	566.65	19.47	581.79	582.04	20.07
531.03	542.20	18.28	551.28	551.53	18.88	566.66	566.91	19.48	582.05	582.29	20.08
531.11	542.72	18.29	551.54	551.78	18.89	566.92	567.17	19.49	582.30	582.54	20.09
531.19	543.24	18.30	551.79	552.04	18.90	567.18	567.43	19.50	582.56	582.81	20.10
531.27	543.76	18.31	552.05	552.29	18.91	567.43	567.68	19.51	582.82	583.06	20.11
531.35	544.28	18.32	552.30	552.55	18.92	567.69	567.94	19.52	583.07	583.32	20.12
531.43	544.80	18.33	552.56	552.81	18.93	567.95	568.19	19.53	583.33	583.58	20.13
531.51	545.32	18.34	552.82	553.06	18.94	568.20	568.45	19.54	583.59	583.83	20.14
531.59	545.84	18.35	553.07	553.32	18.95	568.46	568.71	19.55	583.84	584.09	20.15
531.67	546.36	18.36	553.33	553.58	18.96	568.72	568.96	19.56	584.10	584.35	20.16
531.75	546.88	18.37	553.59	553.83	18.97	568.97	569.22	19.57	584.36	584.60	20.17
531.83	547.40	18.38	553.84	554.09	18.98	569.23	569.47	19.58	584.61	584.86	20.18
531.91	547.92	18.39	554.10	554.35	18.99	569.48	569.73	19.59	584.87	585.12	20.19
531.99	548.44	18.40	554.36	554.60	19.00	569.74	569.99	19.60	585.13	585.37	20.20
532.07	548.96	18.41	554.61	554.86	19.01	570.00	570.24	19.61	585.38	585.63	20.21
532.15	549.48	18.42	554.87	555.12	19.02	570.25	570.50	19.62	585.64	585.88	20.22
532.23	550.00	18.43	555.13	555.37	19.03	570.51	570.76	19.63	585.89	586.14	20.23
532.31	550.52	18.44	555.38	555.63	19.04	570.77	571.01	19.64	586.15	586.40	20.24
532.39	551.04	18.45	555.64	555.88	19.05	571.02	571.27	19.65	586.41	586.65	20.25
532.47	551.56	18.46	555.89	556.14	19.06	571.28	571.53	19.66	586.66	586.91	20.26
532.55	552.08	18.47	556.15	556.40	19.07	571.54	571.78	19.67	586.92	587.17	20.27
532.63	552.60	18.48	556.41	556.65	19.08	571.79	572.04	19.68	587.18	587.43	20.28
532.71	553.12	18.49	556.66	556.91	19.09	572.05	572.29	19.69	587.43	587.68	20.29
532.79	553.64	18.50	556.92	557.17	19.10	572.30	572.55	19.70	587.69	587.94	20.30
532.87	554.16	18.51	557.18	557.43	19.11	572.56	572.81	19.71	587.95	588.19	20.31
532.95	554.68	18.52	557.43	557.68	19.12	572.81	573.06	19.72	588.20	588.45	20.32
533.03	555.20	18.53	557.69	557.94	19.13	573.07	573.32	19.73	588.46	588.71	20.33
533.11	555.72	18.54	557.95	558.19	19.14	573.33	573.58	19.74	588.72	588.96	20.34
533.19	556.24	18.55	558.20	558.45	19.15	573.59	573.83	19.75	588.97	589.22	20.35
533.27	556.76	18.56	558.46	558.71	19.16	573.84	574.09	19.76	589.23	589.47	20.36
533.35	557.28	18.57	558.72	558.96	19.17	574.10	574.35	19.77	589.48	589.73	20.37
533.43	557.80	18.58	558.97	559.22	19.18	574.36	574.61	19.78	589.74	590.00	20.38
533.51	558.32	18.59	559.23	559.47	19.19	574.61	574.86	19.79	590.00	590.24	20.39



**QPP Contributions – TABLE A: Continuous Employment**

**52 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
621.02	631.27	636.41	636.65	651.70	652.04	667.18	667.42	682.56	682.81	697.95	698.19
621.28	631.53	636.66	636.91	652.05	652.29	667.43	667.68	682.82	683.06	698.20	698.43
621.54	631.78	636.92	637.17	652.30	652.55	667.69	667.94	683.03	683.27	698.41	698.64
621.79	632.04	637.18	637.42	652.56	652.81	667.95	668.19	683.33	683.58	698.72	698.96
622.05	632.29	637.43	637.68	652.82	653.06	668.20	668.45	683.59	683.83	699.22	699.46
622.30	632.55	637.69	637.94	653.07	653.32	668.46	668.71	683.84	684.09	699.23	699.47
622.56	632.81	637.95	638.19	653.33	653.58	668.72	668.96	684.10	684.34	699.23	699.47
622.82	633.06	638.20	638.45	653.59	653.83	668.97	669.22	684.35	684.59	699.24	699.48
623.07	633.32	638.46	638.71	653.84	654.09	669.23	669.47	684.60	684.84	699.24	699.48
623.33	633.58	638.72	638.96	654.10	654.35	669.48	669.73	684.85	685.10	699.25	699.49
623.59	633.84	638.97	639.22	654.36	654.61	669.74	669.99	685.11	685.36	699.25	699.49
623.84	634.09	639.23	639.47	654.61	654.86	670.00	670.24	685.37	685.61	699.26	699.50
624.10	634.35	639.48	639.72	654.87	655.12	670.25	670.50	685.62	685.87	699.27	699.51
624.36	634.60	639.74	639.99	655.13	655.37	670.51	670.76	685.88	686.13	699.28	699.52
624.61	634.86	640.00	640.24	655.38	655.63	670.77	671.01	686.14	686.39	699.29	699.53
624.87	635.12	640.25	640.50	655.64	655.88	671.02	671.27	686.40	686.65	699.30	699.54
625.13	635.37	640.51	640.76	655.89	656.14	671.28	671.53	686.66	686.91	699.31	699.55
625.38	635.63	640.77	641.01	656.15	656.40	671.54	671.78	686.92	687.17	699.32	699.56
625.64	635.88	641.02	641.27	656.41	656.65	671.79	672.04	687.18	687.43	699.33	699.57
625.89	636.14	641.28	641.53	656.66	656.91	672.05	672.29	687.43	687.68	699.34	699.58
626.15	636.40	641.54	641.78	656.92	657.17	672.30	672.55	687.69	687.94	699.35	699.59
626.41	636.65	641.79	642.04	657.18	657.42	672.56	672.81	687.95	688.20	699.36	699.60
626.66	636.91	642.05	642.29	657.43	657.68	672.82	673.06	688.21	688.45	699.37	699.61
626.92	637.17	642.30	642.55	657.69	657.94	673.07	673.32	688.46	688.71	699.38	699.62
627.18	637.42	642.56	642.81	657.95	658.19	673.33	673.58	688.72	688.97	699.39	699.63
627.43	637.68	642.82	643.06	658.20	658.45	673.59	673.83	688.97	689.22	699.40	699.64
627.69	637.94	643.07	643.32	658.46	658.71	673.84	674.09	689.23	689.47	699.41	699.65
627.95	638.19	643.33	643.58	658.72	658.97	674.10	674.35	689.48	689.73	699.42	699.66
628.21	638.45	643.59	643.83	659.02	659.27	674.36	674.60	689.74	689.99	699.43	699.67
628.46	638.71	643.84	644.09	659.27	659.52	674.61	674.86	690.00	690.25	699.44	699.68
628.72	638.96	644.10	644.35	659.48	659.73	674.87	675.12	690.25	690.50	699.45	699.69
628.97	639.22	644.36	644.60	659.74	659.99	675.13	675.37	690.51	690.76	699.46	699.70
629.23	639.47	644.61	644.86	660.00	660.25	675.38	675.63	690.77	691.01	699.47	699.71
629.48	639.73	644.87	645.12	660.25	660.50	675.64	675.88	691.02	691.27	699.48	699.72
629.74	639.99	645.13	645.37	660.51	660.76	675.89	676.14	691.28	691.53	699.49	699.73
630.00	640.24	645.38	645.63	660.77	661.01	676.15	676.40	691.54	691.78	699.50	699.74
630.25	640.50	645.64	645.88	661.02	661.27	676.41	676.65	691.79	692.04	699.51	699.75
630.51	640.76	645.89	646.14	661.28	661.53	676.66	676.91	692.05	692.29	699.52	699.76
630.77	641.01	646.15	646.40	661.54	661.78	676.92	677.17	692.30	692.55	699.53	699.77
631.02	641.27	646.41	646.65	661.79	662.04	677.18	677.42	692.56	692.81	699.54	699.78
631.28	641.53	646.66	646.91	662.05	662.29	677.43	677.68	692.82	693.06	699.55	699.79
631.54	641.78	646.92	647.17	662.30	662.55	677.69	677.94	693.07	693.32	699.56	699.80
631.79	642.04	647.18	647.42	662.56	662.81	677.95	678.19	693.33	693.58	699.57	699.81
632.05	642.30	647.43	647.68	662.82	663.06	678.20	678.45	693.59	693.83	699.58	699.82
632.30	642.55	647.69	647.94	663.07	663.32	678.46	678.71	693.84	694.09	699.59	699.83
632.56	642.81	647.95	648.19	663.33	663.58	678.72	678.96	694.10	694.35	699.60	699.84
632.82	643.06	648.20	648.45	663.59	663.84	678.97	679.22	694.36	694.61	699.61	699.85
633.07	643.32	648.46	648.71	663.84	664.09	679.23	679.47	694.62	694.87	699.62	699.86
633.33	643.58	648.72	648.96	664.10	664.35	679.48	679.73	694.87	695.12	699.63	699.87
633.59	643.83	648.97	649.22	664.36	664.60	679.74	679.99	695.13	695.37	699.64	699.88
633.84	644.09	649.23	649.47	664.61	664.86	680.00	680.24	695.38	695.63	699.65	699.89
634.10	644.35	649.48	649.73	664.87	665.12	680.25	680.50	695.64	695.89	699.66	699.90
634.36	644.60	649.74	649.99	665.13	665.37	680.51	680.76	695.89	696.14	699.67	699.91
634.61	644.86	650.00	650.24	665.38	665.63	680.77	681.01	696.15	696.40	699.68	699.92
634.87	645.12	650.25	650.50	665.64	665.88	681.02	681.27	696.41	696.65	699.69	699.93
635.13	645.37	650.51	650.76	665.89	666.14	681.28	681.53	696.66	696.91	699.70	699.94
635.38	645.63	650.77	651.01	666.15	666.40	681.54	681.78	696.92	697.17	699.71	699.95
635.64	645.88	651.02	651.27	666.41	666.65	681.79	682.04	697.18	697.43	699.72	699.96
635.89	646.14	651.28	651.53	666.66	666.91	682.05	682.30	697.43	697.68	699.73	699.97
636.15	646.40	651.54	651.78	666.92	667.17	682.30	682.55	697.69	697.94	699.74	699.98



QPP Contributions – TABLE A: Continuous Employment

52 pay periods per year

Table with 14 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table lists values for each of the 52 pay periods.

For remuneration exceeding \$7,429.99, refer to section D on page 29 of the Guide for Employers (TP-1015.G.V.) or to page 25 of the Guide for Small Business Employers (TPP-1015.G.P.V.).

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Table with 14 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 31 pay periods.



**QPP Contributions – TABLE A: Continuous Employment**

**26 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
319.10	7.90	334.49	7.80	349.87	8.40	365.26	9.00	380.64	9.60	396.03	10.20
319.36	7.91	334.74	7.81	350.13	8.41	365.51	9.01	380.90	9.61	396.28	10.21
319.61	7.92	335.00	7.82	350.38	8.42	365.77	9.02	381.15	9.62	396.54	10.22
319.87	7.23	335.26	7.83	350.64	8.43	366.03	9.03	381.41	9.63	396.79	10.23
320.13	7.24	335.51	7.84	350.90	8.44	366.28	9.04	381.67	9.64	397.05	10.24
320.38	7.25	335.77	7.85	351.15	8.45	366.54	9.05	381.92	9.65	397.31	10.25
320.64	7.26	336.03	7.86	351.41	8.46	366.79	9.06	382.18	9.66	397.56	10.26
320.90	7.27	336.28	7.87	351.67	8.47	367.04	9.07	382.44	9.67	397.82	10.27
321.15	7.28	336.54	7.88	351.92	8.48	367.31	9.08	382.69	9.68	398.08	10.28
321.41	7.29	336.79	7.89	352.18	8.49	367.57	9.09	382.95	9.69	398.33	10.29
321.67	7.30	337.05	7.90	352.44	8.50	367.82	9.10	383.20	9.70	398.59	10.30
321.92	7.31	337.31	7.91	352.69	8.51	368.08	9.11	383.46	9.71	398.85	10.31
322.18	7.32	337.56	7.92	352.95	8.52	368.33	9.12	383.72	9.72	399.10	10.32
322.44	7.33	337.82	7.93	353.20	8.53	368.59	9.13	383.97	9.73	399.36	10.33
322.69	7.34	338.08	7.94	353.46	8.54	368.85	9.14	384.23	9.74	399.61	10.34
322.95	7.35	338.33	7.95	353.72	8.55	369.10	9.15	384.49	9.75	399.87	10.35
323.20	7.36	338.59	7.96	353.97	8.56	369.36	9.16	384.74	9.76	400.13	10.36
323.46	7.37	338.85	7.97	354.23	8.57	369.61	9.17	385.00	9.77	400.38	10.37
323.72	7.38	339.10	7.98	354.49	8.58	369.87	9.18	385.26	9.78	400.64	10.38
323.97	7.39	339.36	7.99	354.74	8.59	370.13	9.19	385.51	9.79	400.90	10.39
324.23	7.40	339.61	8.00	355.00	8.60	370.38	9.20	385.77	9.80	401.15	10.40
324.49	7.41	339.87	8.01	355.26	8.61	370.64	9.21	386.03	9.81	401.41	10.41
324.74	7.42	340.13	8.02	355.51	8.62	370.90	9.22	386.28	9.82	401.67	10.42
325.00	7.43	340.38	8.03	355.77	8.63	371.15	9.23	386.54	9.83	401.92	10.43
325.26	7.44	340.64	8.04	356.03	8.64	371.41	9.24	386.79	9.84	402.18	10.44
325.51	7.45	340.90	8.05	356.28	8.65	371.67	9.25	387.05	9.85	402.44	10.45
325.77	7.46	341.15	8.06	356.54	8.66	371.92	9.26	387.31	9.86	402.69	10.46
326.03	7.47	341.41	8.07	356.79	8.67	372.18	9.27	387.56	9.87	402.95	10.47
326.28	7.48	341.67	8.08	357.04	8.68	372.44	9.28	387.82	9.88	403.20	10.48
326.54	7.49	341.92	8.09	357.31	8.69	372.69	9.29	388.08	9.89	403.46	10.49
326.79	7.50	342.18	8.10	357.56	8.70	372.95	9.30	388.33	9.90	403.72	10.50
327.05	7.51	342.44	8.11	357.82	8.71	373.20	9.31	388.59	9.91	403.97	10.51
327.31	7.52	342.69	8.12	358.08	8.72	373.46	9.32	388.85	9.92	404.23	10.52
327.56	7.53	342.95	8.13	358.33	8.73	373.72	9.33	389.10	9.93	404.49	10.53
327.82	7.54	343.20	8.14	358.59	8.74	373.97	9.34	389.36	9.94	404.74	10.54
328.08	7.55	343.46	8.15	358.85	8.75	374.23	9.35	389.61	9.95	405.00	10.55
328.33	7.56	343.72	8.16	359.10	8.76	374.49	9.36	389.87	9.96	405.26	10.56
328.59	7.57	343.97	8.17	359.36	8.77	374.74	9.37	390.13	9.97	405.51	10.57
328.85	7.58	344.23	8.18	359.61	8.78	375.00	9.38	390.38	9.98	405.77	10.58
329.10	7.59	344.49	8.19	359.87	8.79	375.26	9.39	390.64	9.99	406.03	10.59
329.36	7.60	344.74	8.20	360.13	8.80	375.51	9.40	390.90	10.00	406.28	10.60
329.61	7.61	345.00	8.21	360.38	8.81	375.77	9.41	391.15	10.01	406.54	10.61
329.87	7.62	345.26	8.22	360.64	8.82	376.03	9.42	391.41	10.02	406.79	10.62
330.13	7.63	345.51	8.23	360.90	8.83	376.28	9.43	391.67	10.03	407.05	10.63
330.38	7.64	345.77	8.24	361.15	8.84	376.54	9.44	391.92	10.04	407.31	10.64
330.64	7.65	346.03	8.25	361.41	8.85	376.79	9.45	392.18	10.05	407.56	10.65
330.90	7.66	346.28	8.26	361.66	8.86	377.04	9.46	392.44	10.06	407.82	10.66
331.15	7.67	346.54	8.27	361.92	8.87	377.30	9.47	392.69	10.07	408.08	10.67
331.41	7.68	346.79	8.28	362.18	8.88	377.56	9.48	392.95	10.08	408.33	10.68
331.67	7.69	347.05	8.29	362.44	8.89	377.82	9.49	393.20	10.09	408.59	10.69
331.92	7.70	347.31	8.30	362.69	8.90	378.08	9.50	393.46	10.10	408.85	10.70
332.18	7.71	347.56	8.31	362.95	8.91	378.33	9.51	393.72	10.11	409.10	10.71
332.44	7.72	347.82	8.32	363.20	8.92	378.59	9.52	393.97	10.12	409.36	10.72
332.69	7.73	348.08	8.33	363.46	8.93	378.85	9.53	394.23	10.13	409.61	10.73
332.95	7.74	348.33	8.34	363.72	8.94	379.10	9.54	394.49	10.14	409.87	10.74
333.20	7.75	348.59	8.35	363.97	8.95	379.36	9.55	394.74	10.15	410.13	10.75
333.46	7.76	348.85	8.36	364.23	8.96	379.61	9.56	395.00	10.16	410.38	10.76
333.72	7.77	349.10	8.37	364.49	8.97	379.87	9.57	395.26	10.17	410.64	10.77
333.97	7.78	349.36	8.38	364.74	8.98	380.13	9.58	395.51	10.18	410.90	10.78
334.23	7.79	349.61	8.39	365.00	8.99	380.38	9.59	395.77	10.19	411.15	10.79

**QPP Contributions – TABLE A: Continuous Employment**

**26 pay periods per year**

Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction
411.41	411.66	10.80	498.79	497.04	11.40	442.18	442.43	12.00	457.56	457.81	12.60
411.67	411.91	10.81	497.05	497.30	11.41	442.44	442.68	12.01	457.82	458.07	12.61
411.92	412.13	10.82	497.31	497.56	11.42	442.69	442.94	12.02	458.08	458.33	12.62
412.16	412.43	10.83	497.56	497.81	11.43	442.95	443.19	12.03	458.34	458.59	12.63
412.44	412.68	10.84	497.82	498.07	11.44	443.20	443.45	12.04	458.59	458.84	12.64
412.69	412.94	10.85	498.08	498.33	11.45	443.46	443.71	12.05	458.85	459.10	12.65
412.95	413.19	10.86	498.33	498.58	11.46	443.72	443.96	12.06	459.10	459.35	12.66
413.20	413.45	10.87	498.59	498.84	11.47	443.97	444.22	12.07	459.36	459.61	12.67
413.46	413.71	10.88	498.85	499.09	11.48	444.23	444.48	12.08	459.61	459.86	12.68
413.72	413.96	10.89	499.10	499.35	11.49	444.49	444.73	12.09	459.87	460.12	12.69
413.97	414.22	10.90	499.36	499.60	11.50	444.74	444.99	12.10	460.13	460.38	12.70
414.23	414.48	10.91	499.61	499.86	11.51	445.00	445.25	12.11	460.38	460.63	12.71
414.49	414.73	10.92	499.87	499.12	11.52	445.26	445.50	12.12	460.64	460.89	12.72
414.74	414.99	10.93	499.13	499.37	11.53	445.51	445.76	12.13	460.90	461.14	12.73
415.00	415.25	10.94	499.38	499.63	11.54	445.77	446.02	12.14	461.15	461.40	12.74
415.26	415.50	10.95	499.64	499.89	11.55	446.03	446.27	12.15	461.41	461.66	12.75
415.51	415.76	10.96	499.90	499.15	11.56	446.28	446.53	12.16	461.67	461.92	12.76
415.77	416.02	10.97	499.16	499.41	11.57	446.54	446.78	12.17	461.92	462.17	12.77
416.03	416.27	10.98	499.41	499.66	11.58	446.79	447.04	12.18	462.18	462.43	12.78
416.28	416.53	10.99	499.67	499.91	11.59	447.05	447.30	12.19	462.44	462.68	12.79
416.54	416.78	11.00	499.92	499.17	11.60	447.31	447.55	12.20	462.69	462.94	12.80
416.79	417.04	11.01	499.18	499.43	11.61	447.56	447.81	12.21	462.95	463.19	12.81
417.05	417.30	11.02	499.44	499.68	11.62	447.82	448.07	12.22	463.20	463.45	12.82
417.31	417.55	11.03	499.69	499.93	11.63	448.08	448.33	12.23	463.46	463.71	12.83
417.56	417.81	11.04	499.95	499.19	11.64	448.33	448.58	12.24	463.72	463.96	12.84
417.82	418.07	11.05	499.20	499.45	11.65	448.59	448.84	12.25	463.97	464.22	12.85
418.08	418.32	11.06	499.46	499.71	11.66	448.85	449.09	12.26	464.23	464.48	12.86
418.33	418.58	11.07	499.71	499.96	11.67	449.10	449.35	12.27	464.49	464.73	12.87
418.59	418.84	11.08	499.97	499.22	11.68	449.36	449.60	12.28	464.74	464.99	12.88
418.85	419.09	11.09	499.22	499.47	11.69	449.61	449.86	12.29	465.00	465.25	12.89
419.10	419.35	11.10	499.48	499.73	11.70	449.87	450.12	12.30	465.26	465.50	12.90
419.36	419.60	11.11	499.73	499.98	11.71	450.13	450.37	12.31	465.51	465.76	12.91
419.61	419.86	11.12	499.99	499.24	11.72	450.38	450.63	12.32	465.77	466.02	12.92
419.87	420.12	11.13	499.24	499.49	11.73	450.64	450.89	12.33	466.03	466.27	12.93
420.13	420.37	11.14	499.50	499.75	11.74	450.90	451.14	12.34	466.28	466.53	12.94
420.38	420.63	11.15	499.75	499.00	11.75	451.15	451.40	12.35	466.54	466.78	12.95
420.64	420.89	11.16	499.00	499.25	11.76	451.41	451.66	12.36	466.79	467.04	12.96
420.90	421.14	11.17	499.26	499.51	11.77	451.67	451.91	12.37	467.05	467.30	12.97
421.15	421.40	11.18	499.51	499.76	11.78	451.92	452.17	12.38	467.31	467.55	12.98
421.41	421.66	11.19	499.76	499.01	11.79	452.18	452.43	12.39	467.56	467.81	12.99
421.67	421.91	11.20	499.01	499.26	11.80	452.44	452.68	12.40	467.82	468.07	13.00
421.92	422.17	11.21	499.27	499.52	11.81	452.69	452.94	12.41	468.08	468.32	13.01
422.18	422.43	11.22	499.52	499.77	11.82	452.95	453.19	12.42	468.33	468.58	13.02
422.44	422.68	11.23	499.77	499.02	11.83	453.20	453.45	12.43	468.59	468.84	13.03
422.69	422.94	11.24	499.02	499.27	11.84	453.46	453.71	12.44	468.85	469.09	13.04
422.95	423.19	11.25	499.28	499.53	11.85	453.72	453.96	12.45	469.10	469.35	13.05
423.20	423.45	11.26	499.53	499.78	11.86	453.97	454.22	12.46	469.36	469.60	13.06
423.46	423.71	11.27	499.78	499.03	11.87	454.23	454.48	12.47	469.61	469.86	13.07
423.72	423.96	11.28	499.03	499.28	11.88	454.49	454.73	12.48	469.87	470.12	13.08
423.97	424.22	11.29	499.28	499.53	11.89	454.74	454.99	12.49	470.13	470.37	13.09
424.23	424.48	11.30	499.54	499.79	11.90	455.00	455.25	12.50	470.38	470.63	13.10
424.49	424.73	11.31	499.79	499.04	11.91	455.26	455.50	12.51	470.64	470.89	13.11
424.74	424.99	11.32	499.04	499.29	11.92	455.51	455.76	12.52	470.90	471.14	13.12
425.00	425.25	11.33	499.29	499.54	11.93	455.77	456.02	12.53	471.15	471.40	13.13
425.26	425.50	11.34	499.54	499.79	11.94	456.03	456.27	12.54	471.41	471.66	13.14
425.51	425.76	11.35	499.79	499.04	11.95	456.28	456.53	12.55	471.67	471.91	13.15
425.77	426.02	11.36	499.04	499.29	11.96	456.54	456.78	12.56	471.92	472.17	13.16
426.03	426.27	11.37	499.29	499.54	11.97	456.79	457.04	12.57	472.18	472.43	13.17
426.28	426.53	11.38	499.54	499.79	11.98	457.05	457.30	12.58	472.44	472.68	13.18
426.54	426.78	11.39	499.79	499.04	11.99	457.31	457.55	12.59	472.69	472.94	13.19





**QPP Contributions – TABLE A: Continuous Employment**

**26 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
596.03	18.00	611.41	18.60	626.70	19.20	642.43	19.80	657.56	20.40	672.95	21.00
596.28	18.01	611.67	18.61	627.05	19.21	642.68	19.81	657.82	20.41	673.20	21.01
596.54	18.02	611.92	18.62	627.31	19.22	642.94	19.82	658.08	20.42	673.46	21.02
596.79	18.03	612.18	18.63	627.56	19.23	643.19	19.83	658.33	20.43	673.71	21.03
597.05	18.04	612.44	18.64	627.82	19.24	643.45	19.84	658.59	20.44	673.97	21.04
597.31	18.05	612.69	18.65	628.08	19.25	643.71	19.85	658.85	20.45	674.23	21.05
597.56	18.06	612.95	18.66	628.33	19.26	643.96	19.86	659.10	20.46	674.49	21.06
597.82	18.07	613.20	18.67	628.58	19.27	643.97	19.87	659.35	20.47	674.74	21.07
598.08	18.08	613.46	18.68	628.85	19.28	644.23	19.88	659.61	20.48	675.00	21.08
598.33	18.09	613.72	18.69	629.10	19.29	644.49	19.89	659.87	20.49	675.26	21.09
598.59	18.10	613.97	18.70	629.36	19.30	644.74	19.90	660.13	20.50	675.51	21.10
598.85	18.11	614.23	18.71	629.61	19.31	645.00	19.91	660.38	20.51	675.76	21.11
599.10	18.12	614.49	18.72	629.86	19.32	645.25	19.92	660.64	20.52	676.02	21.12
599.36	18.13	614.74	18.73	630.13	19.33	645.50	19.93	660.90	20.53	676.28	21.13
599.61	18.14	615.00	18.74	630.38	19.34	645.77	19.94	661.15	20.54	676.54	21.14
599.87	18.15	615.26	18.75	630.64	19.35	646.03	19.95	661.41	20.55	676.79	21.15
600.12	18.16	615.51	18.76	630.90	19.36	646.28	19.96	661.67	20.56	677.04	21.16
600.38	18.17	615.77	18.77	631.15	19.37	646.54	19.97	661.92	20.57	677.29	21.17
600.64	18.18	616.03	18.78	631.41	19.38	646.79	19.98	662.18	20.58	677.55	21.18
600.90	18.19	616.28	18.79	631.67	19.39	647.05	19.99	662.44	20.59	677.81	21.19
601.15	18.20	616.54	18.80	631.92	19.40	647.31	20.00	662.69	20.60	678.08	21.20
601.41	18.21	616.79	18.81	632.18	19.41	647.56	20.01	662.95	20.61	678.33	21.21
601.67	18.22	617.05	18.82	632.44	19.42	647.82	20.02	663.20	20.62	678.59	21.22
601.92	18.23	617.31	18.83	632.69	19.43	648.08	20.03	663.46	20.63	678.85	21.23
602.18	18.24	617.56	18.84	632.95	19.44	648.33	20.04	663.72	20.64	679.10	21.24
602.44	18.25	617.82	18.85	633.20	19.45	648.59	20.05	663.97	20.65	679.36	21.25
602.69	18.26	618.08	18.86	633.46	19.46	648.85	20.06	664.23	20.66	679.61	21.26
602.95	18.27	618.33	18.87	633.71	19.47	649.10	20.07	664.49	20.67	679.87	21.27
603.20	18.28	618.59	18.88	633.97	19.48	649.36	20.08	664.74	20.68	680.13	21.28
603.46	18.29	618.85	18.89	634.22	19.49	649.61	20.09	665.00	20.69	680.38	21.29
603.72	18.30	619.10	18.90	634.49	19.50	649.87	20.10	665.26	20.70	680.64	21.30
603.97	18.31	619.36	18.91	634.74	19.51	650.13	20.11	665.51	20.71	680.90	21.31
604.23	18.32	619.61	18.92	635.00	19.52	650.38	20.12	665.77	20.72	681.15	21.32
604.49	18.33	619.87	18.93	635.25	19.53	650.63	20.13	666.03	20.73	681.41	21.33
604.74	18.34	620.13	18.94	635.51	19.54	650.90	20.14	666.28	20.74	681.67	21.34
605.00	18.35	620.38	18.95	635.77	19.55	651.15	20.15	666.54	20.75	681.92	21.35
605.25	18.36	620.64	18.96	636.03	19.56	651.41	20.16	666.79	20.76	682.18	21.36
605.51	18.37	620.90	18.97	636.28	19.57	651.67	20.17	667.05	20.77	682.44	21.37
605.77	18.38	621.15	18.98	636.54	19.58	651.92	20.18	667.31	20.78	682.69	21.38
606.03	18.39	621.41	18.99	636.79	19.59	652.18	20.19	667.56	20.79	682.95	21.39
606.28	18.40	621.67	19.00	637.05	19.60	652.44	20.20	667.82	20.80	683.20	21.40
606.54	18.41	621.92	19.01	637.31	19.61	652.69	20.21	668.08	20.81	683.45	21.41
606.79	18.42	622.18	19.02	637.56	19.62	652.95	20.22	668.33	20.82	683.71	21.42
607.05	18.43	622.44	19.03	637.82	19.63	653.20	20.23	668.59	20.83	683.97	21.43
607.31	18.44	622.69	19.04	638.08	19.64	653.46	20.24	668.85	20.84	684.23	21.44
607.56	18.45	622.95	19.05	638.33	19.65	653.71	20.25	669.10	20.85	684.49	21.45
607.82	18.46	623.20	19.06	638.59	19.66	653.97	20.26	669.36	20.86	684.74	21.46
608.08	18.47	623.46	19.07	638.85	19.67	654.23	20.27	669.61	20.87	685.00	21.47
608.33	18.48	623.72	19.08	639.10	19.68	654.49	20.28	669.87	20.88	685.26	21.48
608.59	18.49	623.97	19.09	639.36	19.69	654.74	20.29	670.13	20.89	685.51	21.49
608.85	18.50	624.23	19.10	639.61	19.70	655.00	20.30	670.38	20.90	685.77	21.50
609.10	18.51	624.49	19.11	639.87	19.71	655.25	20.31	670.64	20.91	686.02	21.51
609.36	18.52	624.74	19.12	640.13	19.72	655.51	20.32	670.90	20.92	686.28	21.52
609.61	18.53	625.00	19.13	640.38	19.73	655.77	20.33	671.15	20.93	686.54	21.53
609.87	18.54	625.26	19.14	640.64	19.74	656.03	20.34	671.41	20.94	686.79	21.54
610.13	18.55	625.51	19.15	640.90	19.75	656.28	20.35	671.67	20.95	687.05	21.55
610.38	18.56	625.77	19.16	641.15	19.76	656.54	20.36	671.92	20.96	687.31	21.56
610.64	18.57	626.03	19.17	641.41	19.77	656.79	20.37	672.18	20.97	687.56	21.57
610.90	18.58	626.28	19.18	641.67	19.78	657.05	20.38	672.44	20.98	687.82	21.58
611.15	18.59	626.54	19.19	641.92	19.79	657.31	20.39	672.69	20.99	688.08	21.59



QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
780.64	25.90	796.03	25.80	811.41	26.40	826.79	27.00	842.18	27.60	857.56	28.20
780.99	25.91	796.38	25.81	811.76	26.41	827.05	27.01	842.44	27.61	857.82	28.21
781.13	25.92	796.52	25.82	811.92	26.42	827.31	27.02	842.69	27.62	858.08	28.22
781.41	25.93	796.79	25.83	812.16	26.43	827.56	27.03	842.95	27.63	858.33	28.23
781.67	25.94	797.05	25.84	812.44	26.44	827.82	27.04	843.20	27.64	858.59	28.24
781.92	25.95	797.31	25.85	812.69	26.45	828.08	27.05	843.46	27.65	858.85	28.25
782.18	25.96	797.56	25.86	812.95	26.46	828.33	27.06	843.72	27.66	859.10	28.26
782.43	25.97	797.81	25.87	813.20	26.47	828.58	27.07	843.97	27.67	859.36	28.27
782.68	25.98	798.07	25.88	813.46	26.48	828.85	27.08	844.23	27.68	859.61	28.28
782.94	25.99	798.33	25.89	813.72	26.49	829.10	27.09	844.49	27.69	859.87	28.29
783.19	26.00	798.58	25.90	813.97	26.50	829.36	27.10	844.74	27.70	860.13	28.30
783.45	26.01	798.84	25.91	814.23	26.51	829.61	27.11	845.00	27.71	860.38	28.31
783.70	26.02	799.09	25.92	814.48	26.52	829.86	27.12	845.25	27.72	860.63	28.32
783.96	26.03	799.35	25.93	814.74	26.53	830.13	27.13	845.51	27.73	860.89	28.33
784.22	26.04	799.61	25.94	815.00	26.54	830.38	27.14	845.77	27.74	861.15	28.34
784.49	26.05	799.87	25.95	815.26	26.55	830.64	27.15	846.03	27.75	861.41	28.35
784.74	26.06	800.13	25.96	815.51	26.56	830.90	27.16	846.28	27.76	861.67	28.36
785.00	26.07	800.38	25.97	815.77	26.57	831.15	27.17	846.54	27.77	861.92	28.37
785.25	26.08	800.64	25.98	816.03	26.58	831.41	27.18	846.79	27.78	862.18	28.38
785.51	26.09	800.90	25.99	816.28	26.59	831.67	27.19	847.05	27.79	862.44	28.39
785.77	26.10	801.15	26.00	816.54	26.60	831.92	27.20	847.31	27.80	862.69	28.40
786.03	26.11	801.41	26.01	816.79	26.61	832.18	27.21	847.56	27.81	862.95	28.41
786.28	26.12	801.67	26.02	817.05	26.62	832.44	27.22	847.82	27.82	863.20	28.42
786.54	26.13	801.92	26.03	817.31	26.63	832.69	27.23	848.08	27.83	863.46	28.43
786.79	26.14	802.18	26.04	817.56	26.64	832.95	27.24	848.33	27.84	863.72	28.44
787.05	26.15	802.44	26.05	817.82	26.65	833.20	27.25	848.59	27.85	863.97	28.45
787.31	26.16	802.69	26.06	818.08	26.66	833.46	27.26	848.85	27.86	864.23	28.46
787.56	26.17	802.95	26.07	818.33	26.67	833.72	27.27	849.10	27.87	864.49	28.47
787.82	26.18	803.20	26.08	818.59	26.68	833.97	27.28	849.36	27.88	864.74	28.48
788.08	26.19	803.46	26.09	818.85	26.69	834.22	27.29	849.61	27.89	865.00	28.49
788.33	26.20	803.72	26.10	819.10	26.70	834.49	27.30	849.87	27.90	865.26	28.50
788.59	26.21	803.97	26.11	819.36	26.71	834.74	27.31	850.13	27.91	865.51	28.51
788.85	26.22	804.23	26.12	819.61	26.72	835.00	27.32	850.38	27.92	865.77	28.52
789.10	26.23	804.49	26.13	819.87	26.73	835.26	27.33	850.64	27.93	866.03	28.53
789.36	26.24	804.74	26.14	820.13	26.74	835.51	27.34	850.90	27.94	866.28	28.54
789.61	26.25	805.00	26.15	820.38	26.75	835.77	27.35	851.15	27.95	866.54	28.55
789.87	26.26	805.26	26.16	820.64	26.76	836.03	27.36	851.41	27.96	866.79	28.56
790.13	26.27	805.51	26.17	820.90	26.77	836.28	27.37	851.67	27.97	867.05	28.57
790.38	26.28	805.77	26.18	821.15	26.78	836.54	27.38	851.92	27.98	867.31	28.58
790.64	26.29	806.03	26.19	821.41	26.79	836.79	27.39	852.18	27.99	867.56	28.59
790.90	26.30	806.28	26.20	821.67	26.80	837.05	27.40	852.44	28.00	867.82	28.60
791.15	26.31	806.54	26.21	821.92	26.81	837.31	27.41	852.69	28.01	868.08	28.61
791.41	26.32	806.79	26.22	822.18	26.82	837.56	27.42	852.95	28.02	868.33	28.62
791.66	26.33	807.05	26.23	822.44	26.83	837.82	27.43	853.20	28.03	868.59	28.63
791.92	26.34	807.31	26.24	822.69	26.84	838.08	27.44	853.46	28.04	868.85	28.64
792.18	26.35	807.56	26.25	822.95	26.85	838.34	27.45	853.72	28.05	869.10	28.65
792.44	26.36	807.82	26.26	823.20	26.86	838.59	27.46	853.97	28.06	869.36	28.66
792.69	26.37	808.08	26.27	823.46	26.87	838.85	27.47	854.23	28.07	869.61	28.67
792.95	26.38	808.33	26.28	823.71	26.88	839.10	27.48	854.49	28.08	869.87	28.68
793.20	26.39	808.59	26.29	823.97	26.89	839.36	27.49	854.74	28.09	870.13	28.69
793.46	26.40	808.85	26.30	824.23	26.90	839.61	27.50	855.00	28.10	870.38	28.70
793.72	26.41	809.10	26.31	824.48	26.91	839.87	27.51	855.26	28.11	870.64	28.71
793.97	26.42	809.36	26.32	824.74	26.92	840.13	27.52	855.51	28.12	870.90	28.72
794.23	26.43	809.61	26.33	825.00	26.93	840.38	27.53	855.77	28.13	871.15	28.73
794.49	26.44	809.87	26.34	825.25	26.94	840.64	27.54	856.03	28.14	871.41	28.74
794.74	26.45	810.13	26.35	825.51	26.95	840.90	27.55	856.28	28.15	871.67	28.75
795.00	26.46	810.38	26.36	825.76	26.96	841.15	27.56	856.54	28.16	871.92	28.76
795.25	26.47	810.64	26.37	826.02	26.97	841.41	27.57	856.79	28.17	872.18	28.77
795.51	26.48	810.90	26.38	826.28	26.98	841.67	27.58	857.05	28.18	872.44	28.78
795.77	26.49	811.15	26.39	826.54	26.99	841.92	27.59	857.31	28.19	872.69	28.79



**26 pay periods per year**

**QPP Contributions – TABLE A: Continuous Employment**

Remuneration		Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
985.96	986.28	32.44	986.54	33.00	987.03	33.60	987.51	34.20	987.99	34.80	988.47	35.40
986.51	986.82	32.44	987.14	33.01	987.63	33.61	988.11	34.21	988.59	34.81	989.07	35.41
987.07	987.37	32.43	987.66	33.02	988.15	33.62	988.63	34.22	989.11	34.82	989.58	35.42
987.63	987.92	32.43	988.16	33.03	988.64	33.63	990.00	34.23	990.47	34.83	990.94	35.43
988.20	988.49	32.44	988.69	33.04	989.15	33.64	990.08	34.24	990.55	34.84	991.02	35.44
988.76	989.05	32.44	989.17	33.05	990.03	33.65	990.50	34.25	990.97	34.85	991.44	35.45
989.33	989.62	32.46	989.74	33.06	990.56	33.67	990.89	34.26	991.36	34.86	991.83	35.46
989.90	990.19	32.47	990.31	33.07	991.22	33.68	991.55	34.27	991.92	34.87	992.39	35.47
990.47	990.76	32.48	990.88	33.08	992.09	33.69	992.42	34.28	992.79	34.88	993.16	35.48
991.04	991.33	32.49	991.45	33.09	992.96	33.69	993.29	34.29	993.66	34.89	994.03	35.49
991.61	991.90	32.50	992.02	33.10	993.83	33.70	994.16	34.30	994.53	34.90	994.90	35.50
992.18	992.47	32.51	992.59	33.11	994.40	33.71	994.73	34.31	995.10	34.91	995.47	35.51
992.75	993.04	32.52	993.16	33.12	995.07	33.72	995.40	34.32	995.77	34.92	996.14	35.52
993.32	993.61	32.53	993.73	33.13	995.64	33.73	995.97	34.33	996.34	34.93	996.71	35.53
993.89	994.18	32.54	994.29	33.14	996.21	33.74	996.54	34.34	996.91	34.94	997.28	35.54
994.46	994.75	32.55	994.86	33.15	996.78	33.75	997.11	34.35	997.48	34.95	997.85	35.55
995.03	995.32	32.56	995.44	33.16	997.35	33.76	997.68	34.36	998.05	34.96	998.42	35.56
995.60	995.89	32.57	996.01	33.17	997.92	33.77	998.25	34.37	998.62	34.97	998.99	35.57
996.17	996.46	32.58	996.58	33.18	998.49	33.78	998.82	34.38	999.19	34.98	999.56	35.58
996.74	997.03	32.59	997.15	33.19	999.06	33.79	999.39	34.39	999.76	34.99	1000.13	35.59
997.31	997.60	32.60	997.77	33.20	999.63	33.80	999.96	34.40	1000.33	35.00	1000.70	35.60
997.88	998.17	32.61	998.23	33.21	1000.20	33.81	1000.53	34.41	1000.90	35.01	1001.27	35.61
998.45	998.74	32.62	998.50	33.22	1000.77	33.82	1001.10	34.42	1001.47	35.02	1001.84	35.62
999.02	999.31	32.63	999.08	33.23	1001.34	33.83	1001.67	34.43	1002.04	35.03	1002.41	35.63
999.59	999.88	32.64	999.65	33.24	1001.91	33.84	1002.24	34.44	1002.61	35.04	1002.98	35.64
1000.16	1000.45	32.65	1000.22	33.25	1002.48	33.85	1002.81	34.45	1003.18	35.05	1003.55	35.65
1000.73	1001.02	32.66	1000.79	33.26	1003.05	33.86	1003.38	34.46	1003.75	35.06	1004.12	35.66
1001.30	1001.59	32.67	1001.36	33.27	1003.62	33.87	1003.95	34.47	1004.32	35.07	1004.69	35.67
1001.87	1002.16	32.68	1001.93	33.28	1004.19	33.88	1004.52	34.48	1004.89	35.08	1005.26	35.68
1002.44	1002.73	32.69	1002.50	33.29	1004.76	33.89	1005.09	34.49	1005.46	35.09	1005.83	35.69
1003.01	1003.30	32.70	1003.07	33.30	1005.33	33.90	1005.66	34.50	1006.03	35.10	1006.40	35.70
1003.58	1003.87	32.71	1003.64	33.31	1006.00	33.91	1006.33	34.51	1006.70	35.11	1007.07	35.71
1004.15	1004.44	32.72	1004.21	33.32	1006.57	33.92	1006.90	34.52	1007.27	35.12	1007.64	35.72
1004.72	1005.01	32.73	1004.78	33.33	1007.14	33.93	1007.47	34.53	1007.84	35.13	1008.21	35.73
1005.29	1005.58	32.74	1005.35	33.34	1007.71	33.94	1008.04	34.54	1008.41	35.14	1008.78	35.74
1005.86	1006.15	32.75	1005.92	33.35	1008.28	33.95	1008.61	34.55	1008.98	35.15	1009.35	35.75
1006.43	1006.72	32.76	1006.49	33.36	1009.05	33.96	1009.38	34.56	1009.75	35.16	1010.12	35.76
1007.00	1007.29	32.77	1007.06	33.37	1009.62	33.97	1010.05	34.57	1010.42	35.17	1010.79	35.77
1007.57	1007.86	32.78	1007.63	33.38	1010.19	33.98	1010.52	34.58	1010.89	35.18	1011.26	35.78
1008.14	1008.43	32.79	1008.20	33.39	1010.86	33.99	1011.19	34.59	1011.56	35.19	1011.93	35.79
1008.71	1009.00	32.80	1008.77	33.40	1011.73	34.00	1012.06	34.60	1012.43	35.20	1012.80	35.80
1009.28	1009.57	32.81	1009.34	33.41	1012.30	34.01	1012.63	34.61	1013.00	35.21	1013.37	35.81
1009.85	1010.14	32.82	1009.91	33.42	1012.87	34.02	1013.20	34.62	1013.57	35.22	1013.94	35.82
1010.42	1010.71	32.83	1010.48	33.43	1013.44	34.03	1013.77	34.63	1014.14	35.23	1014.51	35.83
1010.99	1011.28	32.84	1011.05	33.44	1014.01	34.04	1014.34	34.64	1014.71	35.24	1015.08	35.84
1011.56	1011.85	32.85	1011.62	33.45	1014.58	34.05	1014.91	34.65	1015.28	35.25	1015.65	35.85
1012.13	1012.42	32.86	1012.19	33.46	1015.15	34.06	1015.48	34.66	1015.85	35.26	1016.22	35.86
1012.70	1012.99	32.87	1012.76	33.47	1015.72	34.07	1016.05	34.67	1016.42	35.27	1016.79	35.87
1013.27	1013.56	32.88	1013.33	33.48	1016.29	34.08	1016.62	34.68	1016.99	35.28	1017.36	35.88
1013.84	1014.13	32.89	1013.90	33.49	1016.86	34.09	1017.19	34.69	1017.56	35.29	1017.93	35.89

QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Table with 10 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It contains 26 rows of numerical data representing QPP contributions for continuous employment over 26 pay periods.

**QPP Contributions – TABLE A: Continuous Employment**

**26 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
1,149.87	39.60	1,189.47	40.80	1,196.03	41.40	1,211.41	42.00	1,226.79	42.60
1,150.12	39.61	1,190.64	40.81	1,196.28	41.41	1,211.67	42.01	1,227.04	42.61
1,150.37	39.62	1,191.81	40.82	1,196.53	41.42	1,211.92	42.02	1,227.29	42.62
1,150.63	39.63	1,192.98	40.83	1,196.79	41.43	1,212.18	42.03	1,227.54	42.63
1,150.89	39.64	1,194.15	40.84	1,197.05	41.44	1,212.44	42.04	1,227.80	42.64
1,151.14	39.65	1,195.32	40.85	1,197.31	41.45	1,212.69	42.05	1,228.06	42.65
1,151.39	39.66	1,196.49	40.86	1,197.56	41.46	1,212.95	42.06	1,228.32	42.66
1,151.64	39.67	1,197.66	40.87	1,197.82	41.47	1,213.20	42.07	1,228.58	42.67
1,151.89	39.68	1,198.83	40.88	1,198.08	41.48	1,213.46	42.08	1,228.84	42.68
1,152.14	39.69	1,199.99	40.89	1,198.33	41.49	1,213.71	42.09	1,229.09	42.69
1,152.39	39.70	1,201.16	40.90	1,198.59	41.50	1,213.97	42.10	1,229.35	42.70
1,152.64	39.71	1,202.32	40.91	1,198.85	41.51	1,214.23	42.11	1,229.61	42.71
1,152.89	39.72	1,203.49	40.92	1,199.11	41.52	1,214.49	42.12	1,229.87	42.72
1,153.14	39.73	1,204.65	40.93	1,199.37	41.53	1,214.74	42.13	1,230.13	42.73
1,153.39	39.74	1,205.82	40.94	1,199.63	41.54	1,215.00	42.14	1,230.38	42.74
1,153.64	39.75	1,206.98	40.95	1,199.89	41.55	1,215.26	42.15	1,230.64	42.75
1,153.89	39.76	1,208.15	40.96	1,200.13	41.56	1,215.51	42.16	1,230.90	42.76
1,154.14	39.77	1,209.31	40.97	1,200.38	41.57	1,215.77	42.17	1,231.15	42.77
1,154.39	39.78	1,210.48	40.98	1,200.64	41.58	1,216.03	42.18	1,231.41	42.78
1,154.64	39.79	1,211.64	40.99	1,200.90	41.59	1,216.28	42.19	1,231.67	42.79
1,154.89	39.80	1,212.81	41.00	1,201.15	41.60	1,216.54	42.20	1,231.92	42.80
1,155.14	39.81	1,213.97	41.01	1,201.41	41.61	1,216.79	42.21	1,232.18	42.81
1,155.39	39.82	1,215.14	41.02	1,201.67	41.62	1,217.05	42.22	1,232.44	42.82
1,155.64	39.83	1,216.31	41.03	1,201.92	41.63	1,217.31	42.23	1,232.69	42.83
1,155.89	39.84	1,217.48	41.04	1,202.18	41.64	1,217.56	42.24	1,232.95	42.84
1,156.14	39.85	1,218.64	41.05	1,202.44	41.65	1,217.82	42.25	1,233.20	42.85
1,156.39	39.86	1,219.81	41.06	1,202.69	41.66	1,218.07	42.26	1,233.46	42.86
1,156.64	39.87	1,220.98	41.07	1,202.95	41.67	1,218.33	42.27	1,233.72	42.87
1,156.89	39.88	1,222.14	41.08	1,203.21	41.68	1,218.59	42.28	1,233.98	42.88
1,157.14	39.89	1,223.31	41.09	1,203.46	41.69	1,218.85	42.29	1,234.24	42.89
1,157.39	39.90	1,224.48	41.10	1,203.72	41.70	1,219.10	42.30	1,234.50	42.90
1,157.64	39.91	1,225.65	41.11	1,203.97	41.71	1,219.36	42.31	1,234.76	42.91
1,157.89	39.92	1,226.82	41.12	1,204.23	41.72	1,219.62	42.32	1,235.02	42.92
1,158.14	39.93	1,227.98	41.13	1,204.49	41.73	1,219.87	42.33	1,235.28	42.93
1,158.39	39.94	1,229.15	41.14	1,204.74	41.74	1,220.13	42.34	1,235.54	42.94
1,158.64	39.95	1,230.32	41.15	1,205.00	41.75	1,220.38	42.35	1,235.80	42.95
1,158.89	39.96	1,231.49	41.16	1,205.26	41.76	1,220.64	42.36	1,236.06	42.96
1,159.14	39.97	1,232.65	41.17	1,205.51	41.77	1,220.90	42.37	1,236.32	42.97
1,159.39	39.98	1,233.82	41.18	1,205.77	41.78	1,221.15	42.38	1,236.58	42.98
1,159.64	39.99	1,234.99	41.19	1,206.03	41.79	1,221.41	42.39	1,236.84	42.99
1,160.00	40.00	1,241.41	41.20	1,206.28	41.80	1,221.67	42.40	1,237.09	43.00
1,160.36	40.01	1,242.83	41.21	1,206.54	41.81	1,221.92	42.41	1,237.35	43.01
1,160.72	40.02	1,244.25	41.22	1,206.79	41.82	1,222.18	42.42	1,237.61	43.02
1,161.08	40.03	1,245.67	41.23	1,207.05	41.83	1,222.44	42.43	1,237.87	43.03
1,161.44	40.04	1,247.09	41.24	1,207.31	41.84	1,222.69	42.44	1,238.13	43.04
1,161.80	40.05	1,248.51	41.25	1,207.56	41.85	1,222.95	42.45	1,238.39	43.05
1,162.16	40.06	1,249.93	41.26	1,207.82	41.86	1,223.20	42.46	1,238.65	43.06
1,162.52	40.07	1,251.35	41.27	1,208.08	41.87	1,223.46	42.47	1,238.91	43.07
1,162.88	40.08	1,252.77	41.28	1,208.33	41.88	1,223.71	42.48	1,239.17	43.08
1,163.24	40.09	1,254.19	41.29	1,208.59	41.89	1,223.97	42.49	1,239.43	43.09
1,163.60	40.10	1,255.61	41.30	1,208.85	41.90	1,224.23	42.50	1,239.69	43.10
1,163.96	40.11	1,257.03	41.31	1,209.10	41.91	1,224.48	42.51	1,239.95	43.11
1,164.32	40.12	1,258.45	41.32	1,209.36	41.92	1,224.74	42.52	1,240.21	43.12
1,164.68	40.13	1,259.87	41.33	1,209.61	41.93	1,225.00	42.53	1,240.47	43.13
1,165.04	40.14	1,261.29	41.34	1,209.87	41.94	1,225.26	42.54	1,240.73	43.14
1,165.40	40.15	1,262.71	41.35	1,210.13	41.95	1,225.51	42.55	1,240.99	43.15
1,165.76	40.16	1,264.13	41.36	1,210.38	41.96	1,225.77	42.56	1,241.25	43.16
1,166.12	40.17	1,265.55	41.37	1,210.64	41.97	1,226.03	42.57	1,241.51	43.17
1,166.48	40.18	1,266.97	41.38	1,210.89	41.98	1,226.29	42.58	1,241.77	43.18
1,166.84	40.19	1,268.39	41.39	1,211.15	41.99	1,226.54	42.59	1,242.03	43.19







QPP Contributions – TABLE A: Continuous Employment

26 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It contains numerical data for each period from 50.40 to 50.99.







**QPP Contributions – TABLE A: Continuous Employment**

**24 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
238.01	3.60	253.40	4.20	268.76	4.80	284.17	5.40	299.55	6.00	314.94	6.60
238.27	3.61	253.66	4.21	269.04	4.81	284.42	5.41	299.81	6.01	315.19	6.61
238.53	3.62	253.91	4.22	269.30	4.82	284.68	5.42	300.07	6.02	315.45	6.62
238.78	3.63	254.17	4.23	269.55	4.83	284.94	5.43	300.32	6.03	315.71	6.63
239.04	3.64	254.42	4.24	269.81	4.84	285.19	5.44	300.58	6.04	315.96	6.64
239.30	3.65	254.68	4.25	270.07	4.85	285.45	5.45	300.83	6.05	316.22	6.65
239.55	3.66	254.94	4.26	270.32	4.86	285.71	5.46	301.09	6.06	316.48	6.66
239.81	3.67	255.19	4.27	270.58	4.87	285.96	5.47	301.35	6.07	316.73	6.67
240.07	3.68	255.45	4.28	270.83	4.88	286.22	5.48	301.60	6.08	316.99	6.68
240.32	3.69	255.71	4.29	271.09	4.89	286.48	5.49	301.86	6.09	317.25	6.69
240.58	3.70	255.96	4.30	271.35	4.90	286.73	5.50	302.12	6.10	317.50	6.70
240.83	3.71	256.22	4.31	271.60	4.91	286.99	5.51	302.37	6.11	317.76	6.71
241.09	3.72	256.48	4.32	271.86	4.92	287.25	5.52	302.63	6.12	318.01	6.72
241.34	3.73	256.73	4.33	272.12	4.93	287.50	5.53	302.89	6.13	318.27	6.73
241.60	3.74	256.99	4.34	272.37	4.94	287.76	5.54	303.14	6.14	318.53	6.74
241.86	3.75	257.25	4.35	272.63	4.95	288.01	5.55	303.40	6.15	318.78	6.75
242.12	3.76	257.50	4.36	272.89	4.96	288.27	5.56	303.66	6.16	319.04	6.76
242.37	3.77	257.76	4.37	273.14	4.97	288.53	5.57	303.91	6.17	319.30	6.77
242.63	3.78	258.01	4.38	273.40	4.98	288.78	5.58	304.17	6.18	319.55	6.78
242.89	3.79	258.27	4.39	273.66	4.99	289.04	5.59	304.42	6.19	319.81	6.79
243.14	3.80	258.53	4.40	273.91	5.00	289.30	5.60	304.68	6.20	320.07	6.80
243.40	3.81	258.78	4.41	274.17	5.01	289.55	5.61	304.94	6.21	320.32	6.81
243.66	3.82	259.04	4.42	274.42	5.02	289.81	5.62	305.19	6.22	320.58	6.82
243.91	3.83	259.30	4.43	274.68	5.03	290.07	5.63	305.45	6.23	320.83	6.83
244.17	3.84	259.55	4.44	274.94	5.04	290.32	5.64	305.71	6.24	321.09	6.84
244.42	3.85	259.81	4.45	275.19	5.05	290.58	5.65	305.96	6.25	321.35	6.85
244.68	3.86	260.07	4.46	275.45	5.06	290.83	5.66	306.22	6.26	321.60	6.86
244.93	3.87	260.32	4.47	275.71	5.07	291.09	5.67	306.48	6.27	321.86	6.87
245.19	3.88	260.58	4.48	275.96	5.08	291.35	5.68	306.73	6.28	322.12	6.88
245.45	3.89	260.83	4.49	276.22	5.09	291.61	5.69	306.99	6.29	322.37	6.89
245.71	3.90	261.09	4.50	276.48	5.10	291.86	5.70	307.25	6.30	322.63	6.90
245.96	3.91	261.35	4.51	276.73	5.11	292.12	5.71	307.50	6.31	322.89	6.91
246.22	3.92	261.60	4.52	276.99	5.12	292.37	5.72	307.76	6.32	323.14	6.92
246.48	3.93	261.86	4.53	277.25	5.13	292.63	5.73	308.01	6.33	323.40	6.93
246.73	3.94	262.12	4.54	277.50	5.14	292.89	5.74	308.27	6.34	323.66	6.94
246.99	3.95	262.37	4.55	277.76	5.15	293.14	5.75	308.53	6.35	323.91	6.95
247.25	3.96	262.63	4.56	278.01	5.16	293.40	5.76	308.78	6.36	324.17	6.96
247.50	3.97	262.89	4.57	278.27	5.17	293.66	5.77	309.04	6.37	324.42	6.97
247.76	3.98	263.14	4.58	278.53	5.18	293.91	5.78	309.30	6.38	324.68	6.98
248.01	3.99	263.40	4.59	278.78	5.19	294.17	5.79	309.55	6.39	324.94	6.99
248.27	4.00	263.66	4.60	279.04	5.20	294.42	5.80	309.81	6.40	325.19	7.00
248.53	4.01	263.91	4.61	279.30	5.21	294.68	5.81	310.07	6.41	325.45	7.01
248.78	4.02	264.17	4.62	279.55	5.22	294.94	5.82	310.32	6.42	325.71	7.02
249.04	4.03	264.42	4.63	279.81	5.23	295.19	5.83	310.58	6.43	325.96	7.03
249.30	4.04	264.68	4.64	280.07	5.24	295.45	5.84	310.83	6.44	326.22	7.04
249.55	4.05	264.94	4.65	280.32	5.25	295.71	5.85	311.09	6.45	326.48	7.05
249.81	4.06	265.19	4.66	280.58	5.26	295.96	5.86	311.35	6.46	326.73	7.06
250.07	4.07	265.45	4.67	280.83	5.27	296.22	5.87	311.60	6.47	326.99	7.07
250.32	4.08	265.71	4.68	281.09	5.28	296.48	5.88	311.86	6.48	327.25	7.08
250.58	4.09	265.96	4.69	281.35	5.29	296.73	5.89	312.12	6.49	327.50	7.09
250.83	4.10	266.22	4.70	281.60	5.30	296.99	5.90	312.37	6.50	327.76	7.10
251.09	4.11	266.48	4.71	281.86	5.31	297.25	5.91	312.63	6.51	328.01	7.11
251.35	4.12	266.73	4.72	282.12	5.32	297.50	5.92	312.89	6.52	328.27	7.12
251.60	4.13	266.99	4.73	282.37	5.33	297.76	5.93	313.14	6.53	328.53	7.13
251.86	4.14	267.25	4.74	282.63	5.34	298.01	5.94	313.40	6.54	328.78	7.14
252.12	4.15	267.50	4.75	282.89	5.35	298.27	5.95	313.66	6.55	329.04	7.15
252.37	4.16	267.76	4.76	283.14	5.36	298.53	5.96	313.91	6.56	329.30	7.16
252.63	4.17	268.01	4.77	283.40	5.37	298.78	5.97	314.17	6.57	329.55	7.17
252.89	4.18	268.27	4.78	283.66	5.38	299.04	5.98	314.42	6.58	329.81	7.18
253.14	4.19	268.53	4.79	283.91	5.39	299.30	5.99	314.68	6.59	330.07	7.19

**QPP Contributions – TABLE A: Continuous Employment**

**24 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
330.32	7.20	345.71	7.80	361.09	8.40	376.48	9.00	391.86	9.60	407.25	10.20
330.57	7.21	345.96	7.81	361.35	8.41	376.73	9.01	392.12	9.61	407.50	10.21
330.82	7.22	346.22	7.82	361.60	8.42	376.98	9.02	392.37	9.62	407.75	10.22
331.08	7.23	346.48	7.83	361.86	8.43	377.25	9.03	392.63	9.63	408.01	10.23
331.35	7.24	346.73	7.84	362.12	8.44	377.55	9.04	392.89	9.64	408.27	10.24
331.60	7.25	346.99	7.85	362.37	8.45	377.86	9.05	393.14	9.65	408.53	10.25
331.86	7.26	347.25	7.86	362.63	8.46	378.26	9.06	393.40	9.66	408.78	10.26
332.12	7.27	347.50	7.87	362.89	8.47	378.52	9.07	393.65	9.67	409.03	10.27
332.38	7.28	347.76	7.88	363.14	8.48	378.73	9.08	393.91	9.68	409.29	10.28
332.63	7.29	348.01	7.89	363.40	8.49	379.03	9.09	394.17	9.69	409.54	10.29
332.89	7.30	348.27	7.90	363.66	8.50	379.29	9.10	394.42	9.70	409.80	10.30
333.14	7.31	348.53	7.91	363.91	8.51	379.54	9.11	394.68	9.71	410.06	10.31
333.39	7.32	348.78	7.92	364.16	8.52	379.80	9.12	394.94	9.72	410.31	10.32
333.66	7.33	349.04	7.93	364.42	8.53	380.06	9.13	395.19	9.73	410.57	10.33
333.91	7.34	349.30	7.94	364.68	8.54	380.31	9.14	395.45	9.74	410.83	10.34
334.17	7.35	349.55	7.95	364.94	8.55	380.57	9.15	395.71	9.75	411.09	10.35
334.42	7.36	349.81	7.96	365.19	8.56	380.82	9.16	395.96	9.76	411.35	10.36
334.68	7.37	350.07	7.97	365.45	8.57	381.08	9.17	396.22	9.77	411.60	10.37
334.94	7.38	350.32	7.98	365.71	8.58	381.34	9.18	396.48	9.78	411.86	10.38
335.19	7.39	350.58	7.99	365.96	8.59	381.59	9.19	396.73	9.79	412.12	10.39
335.45	7.40	350.83	8.00	366.22	8.60	381.85	9.20	396.99	9.80	412.37	10.40
335.71	7.41	351.09	8.01	366.48	8.61	382.11	9.21	397.25	9.81	412.63	10.41
335.96	7.42	351.35	8.02	366.73	8.62	382.36	9.22	397.50	9.82	412.89	10.42
336.22	7.43	351.60	8.03	366.99	8.63	382.62	9.23	397.76	9.83	413.14	10.43
336.48	7.44	351.86	8.04	367.25	8.64	382.88	9.24	398.01	9.84	413.40	10.44
336.73	7.45	352.11	8.05	367.50	8.65	383.13	9.25	398.27	9.85	413.66	10.45
336.99	7.46	352.37	8.06	367.76	8.66	383.39	9.26	398.53	9.86	413.91	10.46
337.25	7.47	352.63	8.07	368.01	8.67	383.65	9.27	398.78	9.87	414.17	10.47
337.50	7.48	352.89	8.08	368.26	8.68	383.91	9.28	399.04	9.88	414.42	10.48
337.76	7.49	353.14	8.09	368.52	8.69	384.16	9.29	399.30	9.89	414.68	10.49
338.01	7.50	353.40	8.10	368.77	8.70	384.41	9.30	399.55	9.90	414.94	10.50
338.27	7.51	353.66	8.11	369.03	8.71	384.67	9.31	399.81	9.91	415.19	10.51
338.53	7.52	353.91	8.12	369.29	8.72	384.92	9.32	400.07	9.92	415.45	10.52
338.78	7.53	354.17	8.13	369.55	8.73	385.18	9.33	400.32	9.93	415.71	10.53
339.04	7.54	354.42	8.14	369.81	8.74	385.44	9.34	400.58	9.94	415.96	10.54
339.30	7.55	354.68	8.15	370.07	8.75	385.69	9.35	400.83	9.95	416.22	10.55
339.55	7.56	354.94	8.16	370.32	8.76	385.95	9.36	401.09	9.96	416.47	10.56
339.81	7.57	355.19	8.17	370.58	8.77	386.21	9.37	401.35	9.97	416.73	10.57
340.07	7.58	355.45	8.18	370.83	8.78	386.47	9.38	401.60	9.98	416.99	10.58
340.32	7.59	355.71	8.19	371.09	8.79	386.72	9.39	401.86	9.99	417.25	10.59
340.58	7.60	355.96	8.20	371.35	8.80	386.98	9.40	402.12	10.00	417.50	10.60
340.83	7.61	356.22	8.21	371.60	8.81	387.24	9.41	402.37	10.01	417.76	10.61
341.09	7.62	356.48	8.22	371.86	8.82	387.49	9.42	402.63	10.02	418.01	10.62
341.35	7.63	356.73	8.23	372.12	8.83	387.75	9.43	402.89	10.03	418.27	10.63
341.60	7.64	356.99	8.24	372.37	8.84	388.00	9.44	403.14	10.04	418.53	10.64
341.86	7.65	357.25	8.25	372.63	8.85	388.26	9.45	403.40	10.05	418.78	10.65
342.12	7.66	357.50	8.26	372.89	8.86	388.52	9.46	403.66	10.06	419.04	10.66
342.37	7.67	357.76	8.27	373.14	8.87	388.77	9.47	403.91	10.07	419.30	10.67
342.63	7.68	358.01	8.28	373.40	8.88	389.03	9.48	404.17	10.08	419.55	10.68
342.89	7.69	358.27	8.29	373.66	8.89	389.29	9.49	404.42	10.09	419.81	10.69
343.14	7.70	358.53	8.30	373.91	8.90	389.54	9.50	404.68	10.10	420.07	10.70
343.40	7.71	358.78	8.31	374.17	8.91	389.80	9.51	404.94	10.11	420.32	10.71
343.66	7.72	359.04	8.32	374.42	8.92	390.06	9.52	405.19	10.12	420.58	10.72
343.91	7.73	359.30	8.33	374.68	8.93	390.31	9.53	405.45	10.13	420.83	10.73
344.17	7.74	359.55	8.34	374.94	8.94	390.57	9.54	405.71	10.14	421.09	10.74
344.42	7.75	359.81	8.35	375.19	8.95	390.82	9.55	405.96	10.15	421.35	10.75
344.68	7.76	360.07	8.36	375.45	8.96	391.08	9.56	406.22	10.16	421.60	10.76
344.94	7.77	360.32	8.37	375.71	8.97	391.34	9.57	406.48	10.17	421.86	10.77
345.19	7.78	360.58	8.38	375.96	8.98	391.59	9.58	406.73	10.18	422.12	10.78
345.45	7.79	360.83	8.39	376.22	8.99	391.85	9.59	406.99	10.19	422.37	10.79

QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
422.63	10.80	438.01	11.40	453.40	12.00	468.78	12.60	484.17	13.20	499.55	13.80
422.89	10.81	438.27	11.41	453.66	12.01	469.04	12.61	484.42	13.21	499.81	13.81
423.14	10.82	438.53	11.42	453.91	12.02	469.30	12.62	484.68	13.22	500.07	13.82
423.40	10.83	438.78	11.43	454.17	12.03	469.55	12.63	484.94	13.23	500.32	13.83
423.66	10.84	439.04	11.44	454.42	12.04	469.81	12.64	485.19	13.24	500.58	13.84
423.91	10.85	439.30	11.45	454.68	12.05	470.07	12.65	485.45	13.25	500.83	13.85
424.17	10.86	439.55	11.46	454.94	12.06	470.32	12.66	485.71	13.26	501.09	13.86
424.41	10.87	439.81	11.47	455.19	12.07	470.58	12.67	485.96	13.27	501.35	13.87
424.68	10.88	440.07	11.48	455.45	12.08	470.83	12.68	486.22	13.28	501.60	13.88
424.94	10.89	440.32	11.49	455.71	12.09	471.09	12.69	486.48	13.29	501.86	13.89
425.19	10.90	440.58	11.50	455.96	12.10	471.35	12.70	486.73	13.30	502.12	13.90
425.74	10.91	440.83	11.51	456.22	12.11	471.60	12.71	486.99	13.31	502.37	13.91
425.74	10.92	441.09	11.52	456.38	12.12	471.86	12.72	487.25	13.32	502.63	13.92
425.96	10.93	441.35	11.53	456.73	12.13	472.12	12.73	487.50	13.33	502.89	13.93
426.22	10.94	441.60	11.54	456.99	12.14	472.37	12.74	487.76	13.34	503.14	13.94
426.48	10.95	441.86	11.55	457.25	12.15	472.63	12.75	488.01	13.35	503.40	13.95
426.73	10.96	442.12	11.56	457.50	12.16	472.89	12.76	488.27	13.36	503.66	13.96
426.99	10.97	442.37	11.57	457.76	12.17	473.14	12.77	488.53	13.37	503.91	13.97
427.25	10.98	442.63	11.58	458.01	12.18	473.40	12.78	488.78	13.38	504.17	13.98
427.50	10.99	442.89	11.59	458.27	12.19	473.66	12.79	489.04	13.39	504.42	13.99
427.76	11.00	443.14	11.60	458.53	12.20	473.91	12.80	489.30	13.40	504.68	14.00
428.01	11.01	443.40	11.61	458.78	12.21	474.17	12.81	489.55	13.41	504.94	14.01
428.27	11.02	443.66	11.62	459.04	12.22	474.42	12.82	489.81	13.42	505.19	14.02
428.53	11.03	443.91	11.63	459.30	12.23	474.68	12.83	490.07	13.43	505.45	14.03
428.78	11.04	444.17	11.64	459.55	12.24	474.94	12.84	490.32	13.44	505.71	14.04
429.04	11.05	444.42	11.65	459.81	12.25	475.19	12.85	490.58	13.45	505.96	14.05
429.30	11.06	444.68	11.66	460.07	12.26	475.45	12.86	490.83	13.46	506.22	14.06
429.55	11.07	444.94	11.67	460.32	12.27	475.71	12.87	491.09	13.47	506.48	14.07
429.81	11.08	445.19	11.68	460.58	12.28	475.96	12.88	491.35	13.48	506.73	14.08
430.07	11.09	445.45	11.69	460.83	12.29	476.22	12.89	491.60	13.49	506.99	14.09
430.32	11.10	445.71	11.70	461.09	12.30	476.48	12.90	491.86	13.50	507.25	14.10
430.58	11.11	445.96	11.71	461.35	12.31	476.73	12.91	492.12	13.51	507.50	14.11
430.83	11.12	446.22	11.72	461.60	12.32	476.99	12.92	492.37	13.52	507.76	14.12
431.09	11.13	446.48	11.73	461.86	12.33	477.25	12.93	492.63	13.53	508.01	14.13
431.35	11.14	446.73	11.74	462.12	12.34	477.50	12.94	492.89	13.54	508.27	14.14
431.60	11.15	446.99	11.75	462.37	12.35	477.76	12.95	493.14	13.55	508.53	14.15
431.86	11.16	447.25	11.76	462.63	12.36	478.01	12.96	493.40	13.56	508.78	14.16
432.12	11.17	447.50	11.77	462.89	12.37	478.27	12.97	493.66	13.57	509.04	14.17
432.37	11.18	447.76	11.78	463.14	12.38	478.53	12.98	493.91	13.58	509.30	14.18
432.63	11.19	448.01	11.79	463.40	12.39	478.78	12.99	494.17	13.59	509.55	14.19
432.88	11.20	448.27	11.80	463.66	12.40	479.04	13.00	494.42	13.60	509.81	14.20
433.14	11.21	448.53	11.81	463.91	12.41	479.30	13.01	494.68	13.61	510.07	14.21
433.40	11.22	448.78	11.82	464.17	12.42	479.55	13.02	494.94	13.62	510.32	14.22
433.66	11.23	449.04	11.83	464.42	12.43	479.81	13.03	495.19	13.63	510.58	14.23
433.91	11.24	449.30	11.84	464.68	12.44	480.07	13.04	495.45	13.64	510.83	14.24
434.17	11.25	449.55	11.85	464.94	12.45	480.32	13.05	495.71	13.65	511.09	14.25
434.42	11.26	449.81	11.86	465.19	12.46	480.58	13.06	495.96	13.66	511.35	14.26
434.68	11.27	450.07	11.87	465.45	12.47	480.83	13.07	496.22	13.67	511.60	14.27
434.94	11.28	450.32	11.88	465.71	12.48	481.09	13.08	496.48	13.68	511.86	14.28
435.19	11.29	450.58	11.89	465.96	12.49	481.35	13.09	496.73	13.69	512.12	14.29
435.45	11.30	450.83	11.90	466.22	12.50	481.60	13.10	496.99	13.70	512.37	14.30
435.71	11.31	451.09	11.91	466.48	12.51	481.86	13.11	497.25	13.71	512.63	14.31
435.96	11.32	451.35	11.92	466.73	12.52	482.12	13.12	497.50	13.72	512.89	14.32
436.22	11.33	451.60	11.93	466.99	12.53	482.37	13.13	497.76	13.73	513.14	14.33
436.48	11.34	451.86	11.94	467.25	12.54	482.63	13.14	498.01	13.74	513.40	14.34
436.73	11.35	452.12	11.95	467.50	12.55	482.89	13.15	498.27	13.75	513.66	14.35
436.99	11.36	452.37	11.96	467.76	12.56	483.14	13.16	498.53	13.76	513.91	14.36
437.25	11.37	452.63	11.97	468.01	12.57	483.40	13.17	498.78	13.77	514.17	14.37
437.50	11.38	452.89	11.98	468.27	12.58	483.66	13.18	499.04	13.78	514.42	14.38
437.76	11.39	453.14	11.99	468.53	12.59	483.91	13.19	499.30	13.79	514.68	14.39



**QPP Contributions – TABLE A: Continuous Employment**

**24 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
514.94	15.18	530.32	15.00	545.71	15.60	561.09	16.20	576.48	16.80	591.86	17.40
515.19	15.44	530.58	15.01	545.96	15.61	561.35	16.21	576.73	16.81	592.12	17.41
515.45	15.70	530.83	15.02	546.22	15.62	561.61	16.22	577.00	16.82	592.39	17.42
515.71	15.95	531.09	15.03	546.47	15.63	561.86	16.23	577.25	16.83	592.65	17.43
515.96	16.21	531.35	15.04	546.73	15.64	562.12	16.24	577.51	16.84	592.91	17.44
516.22	16.47	531.60	15.05	546.99	15.65	562.37	16.25	577.76	16.85	593.17	17.45
516.48	16.72	531.86	15.06	547.25	15.66	562.63	16.26	578.02	16.86	593.43	17.46
516.73	16.98	532.11	15.07	547.50	15.67	562.89	16.27	578.27	16.87	593.69	17.47
516.99	17.24	532.37	15.08	547.76	15.68	563.14	16.28	578.53	16.88	593.95	17.48
517.25	17.49	532.63	15.09	548.01	15.69	563.40	16.29	578.78	16.89	594.21	17.49
517.50	17.75	532.89	15.10	548.27	15.70	563.66	16.30	579.04	16.90	594.47	17.50
517.76	18.00	533.14	15.11	548.53	15.71	563.91	16.31	579.30	16.91	594.73	17.51
518.01	18.26	533.40	15.12	548.78	15.72	564.17	16.32	579.55	16.92	594.98	17.52
518.27	18.52	533.66	15.13	549.04	15.73	564.42	16.33	579.81	16.93	595.24	17.53
518.52	18.77	533.91	15.14	549.30	15.74	564.68	16.34	580.07	16.94	595.49	17.54
518.78	19.03	534.17	15.15	549.55	15.75	564.94	16.35	580.32	16.95	595.75	17.55
519.04	19.29	534.42	15.16	549.81	15.76	565.19	16.36	580.58	16.96	596.01	17.56
519.30	19.54	534.68	15.17	550.07	15.77	565.45	16.37	580.83	16.97	596.27	17.57
519.55	19.80	534.94	15.18	550.32	15.78	565.71	16.38	581.09	16.98	596.52	17.58
519.81	20.06	535.19	15.19	550.58	15.79	565.96	16.39	581.35	16.99	596.78	17.59
520.07	20.31	535.45	15.20	550.83	15.80	566.22	16.40	581.60	17.00	597.04	17.60
520.32	20.57	535.71	15.21	551.09	15.81	566.48	16.41	581.86	17.01	597.29	17.61
520.58	20.82	535.96	15.22	551.35	15.82	566.74	16.42	582.12	17.02	597.55	17.62
520.83	21.08	536.22	15.23	551.60	15.83	567.00	16.43	582.37	17.03	597.81	17.63
521.09	21.34	536.48	15.24	551.86	15.84	567.25	16.44	582.63	17.04	598.06	17.64
521.35	21.59	536.73	15.25	552.12	15.85	567.51	16.45	582.89	17.05	598.32	17.65
521.60	21.85	536.99	15.26	552.37	15.86	567.76	16.46	583.14	17.06	598.58	17.66
521.86	22.11	537.25	15.27	552.63	15.87	568.01	16.47	583.40	17.07	598.83	17.67
522.12	22.36	537.50	15.28	552.89	15.88	568.27	16.48	583.66	17.08	599.09	17.68
522.37	22.62	537.76	15.29	553.14	15.89	568.53	16.49	583.91	17.09	599.34	17.69
522.63	22.88	538.01	15.30	553.40	15.90	568.79	16.50	584.17	17.10	599.60	17.70
522.89	23.13	538.27	15.31	553.66	15.91	569.04	16.51	584.42	17.11	599.85	17.71
523.14	23.39	538.53	15.32	553.91	15.92	569.30	16.52	584.68	17.12	600.11	17.72
523.40	23.65	538.78	15.33	554.17	15.93	569.55	16.53	584.94	17.13	600.37	17.73
523.66	23.90	539.04	15.34	554.42	15.94	569.81	16.54	585.19	17.14	600.62	17.74
523.91	24.16	539.30	15.35	554.68	15.95	570.07	16.55	585.45	17.15	600.88	17.75
524.17	24.41	539.55	15.36	554.94	15.96	570.32	16.56	585.71	17.16	601.13	17.76
524.42	24.67	539.81	15.37	555.19	15.97	570.58	16.57	585.96	17.17	601.39	17.77
524.68	24.93	540.07	15.38	555.45	15.98	570.83	16.58	586.22	17.18	601.64	17.78
524.94	25.18	540.32	15.39	555.71	15.99	571.09	16.59	586.48	17.19	601.89	17.79
525.19	25.44	540.58	15.40	555.96	16.00	571.35	16.60	586.73	17.20	602.15	17.80
525.45	25.70	540.83	15.41	556.22	16.01	571.60	16.61	586.99	17.21	602.40	17.81
525.71	25.95	541.09	15.42	556.48	16.02	571.86	16.62	587.25	17.22	602.66	17.82
525.96	26.21	541.35	15.43	556.73	16.03	572.12	16.63	587.50	17.23	602.91	17.83
526.22	26.47	541.60	15.44	556.99	16.04	572.37	16.64	587.76	17.24	603.17	17.84
526.48	26.72	541.86	15.45	557.25	16.05	572.63	16.65	588.01	17.25	603.42	17.85
526.73	26.98	542.12	15.46	557.50	16.06	572.89	16.66	588.27	17.26	603.68	17.86
526.99	27.24	542.37	15.47	557.76	16.07	573.14	16.67	588.53	17.27	603.93	17.87
527.25	27.49	542.63	15.48	558.01	16.08	573.39	16.68	588.78	17.28	604.19	17.88
527.50	27.75	542.89	15.49	558.27	16.09	573.65	16.69	589.04	17.29	604.44	17.89
527.76	28.00	543.14	15.50	558.53	16.10	573.91	16.70	589.30	17.30	604.70	17.90
528.01	28.26	543.40	15.51	558.78	16.11	574.16	16.71	589.55	17.31	604.95	17.91
528.27	28.52	543.66	15.52	559.04	16.12	574.42	16.72	589.81	17.32	605.21	17.92
528.53	28.77	543.91	15.53	559.30	16.13	574.68	16.73	590.07	17.33	605.46	17.93
528.78	29.03	544.17	15.54	559.55	16.14	574.94	16.74	590.32	17.34	605.72	17.94
529.04	29.29	544.42	15.55	559.81	16.15	575.19	16.75	590.58	17.35	605.97	17.95
529.30	29.54	544.68	15.56	560.06	16.16	575.45	16.76	590.83	17.36	606.23	17.96
529.55	29.80	544.94	15.57	560.32	16.17	575.71	16.77	591.09	17.37	606.48	17.97
529.81	30.06	545.19	15.58	560.58	16.18	575.96	16.78	591.35	17.38	606.73	17.98
530.07	30.31	545.45	15.59	560.83	16.19	576.22	16.79	591.60	17.39	606.99	17.99

**QPP Contributions – TABLE A: Continuous Employment**

**24 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
607.25	18.00	622.63	18.60	638.01	19.20	653.40	19.80	668.78	20.40	684.17	21.00	699.95	21.60
607.50	18.01	622.89	18.61	638.27	19.21	653.66	19.81	669.04	20.41	684.42	21.01	699.95	21.60
608.00	18.02	623.14	18.62	638.52	19.22	653.91	19.82	669.30	20.42	684.68	21.02	699.95	21.60
608.25	18.03	623.40	18.63	638.78	19.23	654.17	19.83	669.55	20.43	684.94	21.03	699.95	21.60
608.50	18.04	623.66	18.64	639.04	19.24	654.42	19.84	669.81	20.44	685.20	21.04	699.95	21.60
608.75	18.05	623.91	18.65	639.29	19.25	654.68	19.85	670.07	20.45	685.45	21.05	699.95	21.60
609.00	18.06	624.17	18.66	639.55	19.26	654.94	19.86	670.32	20.46	685.71	21.06	699.95	21.60
609.25	18.07	624.42	18.67	639.81	19.27	655.19	19.87	670.58	20.47	685.96	21.07	699.95	21.60
609.50	18.08	624.68	18.68	640.07	19.28	655.45	19.88	670.83	20.48	686.22	21.08	699.95	21.60
609.75	18.09	624.94	18.69	640.32	19.29	655.71	19.89	671.09	20.49	686.48	21.09	699.95	21.60
610.00	18.10	625.19	18.70	640.58	19.30	655.96	19.90	671.35	20.50	686.73	21.10	699.95	21.60
610.25	18.11	625.45	18.71	640.83	19.31	656.22	19.91	671.60	20.51	686.99	21.11	699.95	21.60
610.50	18.12	625.71	18.72	641.09	19.32	656.48	19.92	671.86	20.52	687.25	21.12	699.95	21.60
610.75	18.13	625.96	18.73	641.35	19.33	656.73	19.93	672.12	20.53	687.50	21.13	699.95	21.60
611.00	18.14	626.22	18.74	641.60	19.34	656.99	19.94	672.37	20.54	687.76	21.14	699.95	21.60
611.25	18.15	626.48	18.75	641.86	19.35	657.25	19.95	672.63	20.55	688.01	21.15	699.95	21.60
611.50	18.16	626.73	18.76	642.12	19.36	657.50	19.96	672.89	20.56	688.27	21.16	699.95	21.60
611.75	18.17	626.99	18.77	642.37	19.37	657.76	19.97	673.14	20.57	688.53	21.17	699.95	21.60
612.00	18.18	627.25	18.78	642.63	19.38	658.01	19.98	673.40	20.58	688.78	21.18	699.95	21.60
612.25	18.19	627.50	18.79	642.89	19.39	658.27	19.99	673.66	20.59	689.04	21.19	699.95	21.60
612.50	18.20	627.76	18.80	643.14	19.40	658.53	20.00	673.91	20.60	689.30	21.20	699.95	21.60
612.75	18.21	628.01	18.81	643.40	19.41	658.78	20.01	674.17	20.61	689.55	21.21	699.95	21.60
613.00	18.22	628.27	18.82	643.66	19.42	659.04	20.02	674.42	20.62	689.81	21.22	699.95	21.60
613.25	18.23	628.53	18.83	643.91	19.43	659.30	20.03	674.68	20.63	690.07	21.23	699.95	21.60
613.50	18.24	628.78	18.84	644.17	19.44	659.55	20.04	674.94	20.64	690.32	21.24	699.95	21.60
613.75	18.25	629.04	18.85	644.42	19.45	659.81	20.05	675.19	20.65	690.58	21.25	699.95	21.60
614.00	18.26	629.30	18.86	644.68	19.46	660.07	20.06	675.45	20.66	690.83	21.26	699.95	21.60
614.25	18.27	629.55	18.87	644.93	19.47	660.32	20.07	675.71	20.67	691.09	21.27	699.95	21.60
614.50	18.28	629.81	18.88	645.19	19.48	660.58	20.08	675.96	20.68	691.35	21.28	699.95	21.60
614.75	18.29	630.07	18.89	645.44	19.49	660.83	20.09	676.22	20.69	691.60	21.29	699.95	21.60
615.00	18.30	630.32	18.90	645.71	19.50	661.09	20.10	676.48	20.70	691.86	21.30	699.95	21.60
615.25	18.31	630.58	18.91	645.96	19.51	661.35	20.11	676.73	20.71	692.12	21.31	699.95	21.60
615.50	18.32	630.83	18.92	646.22	19.52	661.60	20.12	676.99	20.72	692.37	21.32	699.95	21.60
615.75	18.33	631.09	18.93	646.48	19.53	661.86	20.13	677.25	20.73	692.63	21.33	699.95	21.60
616.00	18.34	631.35	18.94	646.73	19.54	662.12	20.14	677.50	20.74	692.89	21.34	699.95	21.60
616.25	18.35	631.60	18.95	646.99	19.55	662.37	20.15	677.76	20.75	693.14	21.35	699.95	21.60
616.50	18.36	631.86	18.96	647.25	19.56	662.63	20.16	678.01	20.76	693.40	21.36	699.95	21.60
616.75	18.37	632.12	18.97	647.50	19.57	662.89	20.17	678.27	20.77	693.66	21.37	699.95	21.60
617.00	18.38	632.37	18.98	647.76	19.58	663.14	20.18	678.53	20.78	693.91	21.38	699.95	21.60
617.25	18.39	632.63	18.99	648.02	19.59	663.40	20.19	678.78	20.79	694.17	21.39	699.95	21.60
617.50	18.40	632.89	19.00	648.27	19.60	663.66	20.20	679.04	20.80	694.42	21.40	699.95	21.60
617.75	18.41	633.14	19.01	648.53	19.61	663.91	20.21	679.30	20.81	694.68	21.41	699.95	21.60
618.00	18.42	633.40	19.02	648.78	19.62	664.17	20.22	679.55	20.82	694.94	21.42	699.95	21.60
618.25	18.43	633.66	19.03	649.04	19.63	664.42	20.23	679.81	20.83	695.19	21.43	699.95	21.60
618.50	18.44	633.91	19.04	649.30	19.64	664.68	20.24	680.07	20.84	695.45	21.44	699.95	21.60
618.75	18.45	634.17	19.05	649.55	19.65	664.94	20.25	680.32	20.85	695.71	21.45	699.95	21.60
619.00	18.46	634.42	19.06	649.81	19.66	665.19	20.26	680.58	20.86	695.96	21.46	699.95	21.60
619.25	18.47	634.68	19.07	650.07	19.67	665.45	20.27	680.83	20.87	696.22	21.47	699.95	21.60
619.50	18.48	634.94	19.08	650.32	19.68	665.71	20.28	681.09	20.88	696.48	21.48	699.95	21.60
619.75	18.49	635.19	19.09	650.58	19.69	665.96	20.29	681.35	20.89	696.73	21.49	699.95	21.60
620.00	18.50	635.45	19.10	650.83	19.70	666.22	20.30	681.60	20.90	696.99	21.50	699.95	21.60
620.25	18.51	635.71	19.11	651.09	19.71	666.48	20.31	681.86	20.91	697.25	21.51	699.95	21.60
620.50	18.52	635.96	19.12	651.35	19.72	666.73	20.32	682.12	20.92	697.50	21.52	699.95	21.60
620.75	18.53	636.22	19.13	651.60	19.73	666.99	20.33	682.37	20.93	697.76	21.53	699.95	21.60
621.00	18.54	636.48	19.14	651.86	19.74	667.25	20.34	682.63	20.94	698.01	21.54	699.95	21.60
621.25	18.55	636.73	19.15	652.12	19.75	667.50	20.35	682.89	20.95	698.27	21.55	699.95	21.60
621.50	18.56	636.99	19.16	652.37	19.76	667.76	20.36	683.14	20.96	698.53	21.56	699.95	21.60
621.75	18.57	637.25	19.17	652.63	19.77	668.01	20.37	683.40	20.97	698.78	21.57	699.95	21.60
622.00	18.58	637.50	19.18	652.89	19.78	668.27	20.38	683.66	20.98	699.04	21.58	699.95	21.60
622.25	18.59	637.76	19.19	653.14	19.79	668.53	20.39	683.91	20.99	699.30	21.59	699.95	21.60

**QPP Contributions – TABLE A: Continuous Employment**

**24 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
699.55	21.60	714.94	22.20	730.32	22.80	745.71	23.40	761.09	24.00	776.48	24.60
699.81	21.61	715.19	22.21	730.58	22.81	745.96	23.41	761.35	24.01	776.72	24.61
700.07	21.62	715.45	22.22	730.83	22.82	746.22	23.42	761.60	24.02	776.99	24.62
700.32	21.63	715.71	22.23	731.09	22.83	746.48	23.43	761.86	24.03	777.25	24.63
700.58	21.64	715.96	22.24	731.35	22.84	746.73	23.44	762.12	24.04	777.50	24.64
700.83	21.65	716.22	22.25	731.60	22.85	746.99	23.45	762.37	24.05	777.76	24.65
701.09	21.66	716.48	22.26	731.86	22.86	747.25	23.46	762.63	24.06	778.02	24.66
701.35	21.67	716.73	22.27	732.11	22.87	747.50	23.47	762.89	24.07	778.27	24.67
701.60	21.68	716.99	22.28	732.37	22.88	747.76	23.48	763.14	24.08	778.53	24.68
701.86	21.69	717.25	22.29	732.63	22.89	748.01	23.49	763.40	24.09	778.78	24.69
702.12	21.70	717.50	22.30	732.89	22.90	748.27	23.50	763.66	24.10	779.04	24.70
702.37	21.71	717.76	22.31	733.14	22.91	748.53	23.51	763.91	24.11	779.30	24.71
702.63	21.72	718.01	22.32	733.40	22.92	748.78	23.52	764.17	24.12	779.55	24.72
702.89	21.73	718.27	22.33	733.66	22.93	749.04	23.53	764.42	24.13	779.81	24.73
703.14	21.74	718.53	22.34	733.91	22.94	749.29	23.54	764.68	24.14	780.07	24.74
703.40	21.75	718.78	22.35	734.17	22.95	749.55	23.55	764.94	24.15	780.32	24.75
703.65	21.76	719.04	22.36	734.42	22.96	749.81	23.56	765.19	24.16	780.58	24.76
703.91	21.77	719.30	22.37	734.68	22.97	750.07	23.57	765.45	24.17	780.83	24.77
704.17	21.78	719.55	22.38	734.94	22.98	750.32	23.58	765.70	24.18	781.09	24.78
704.42	21.79	719.81	22.39	735.19	22.99	750.58	23.59	765.96	24.19	781.35	24.79
704.68	21.80	720.07	22.40	735.45	23.00	750.83	23.60	766.22	24.20	781.60	24.80
704.94	21.81	720.32	22.41	735.71	23.01	751.09	23.61	766.48	24.21	781.86	24.81
705.19	21.82	720.58	22.42	735.96	23.02	751.35	23.62	766.73	24.22	782.11	24.82
705.45	21.83	720.83	22.43	736.22	23.03	751.60	23.63	766.99	24.23	782.37	24.83
705.71	21.84	721.09	22.44	736.48	23.04	751.86	23.64	767.25	24.24	782.63	24.84
705.96	21.85	721.35	22.45	736.73	23.05	752.12	23.65	767.50	24.25	782.88	24.85
706.22	21.86	721.60	22.46	736.99	23.06	752.37	23.66	767.76	24.26	783.13	24.86
706.48	21.87	721.86	22.47	737.25	23.07	752.63	23.67	768.01	24.27	783.38	24.87
706.73	21.88	722.12	22.48	737.50	23.08	752.89	23.68	768.27	24.28	783.63	24.88
706.99	21.89	722.37	22.49	737.76	23.09	753.14	23.69	768.53	24.29	783.88	24.89
707.25	21.90	722.63	22.50	738.01	23.10	753.40	23.70	768.78	24.30	784.13	24.90
707.50	21.91	722.89	22.51	738.27	23.11	753.66	23.71	769.04	24.31	784.38	24.91
707.76	21.92	723.14	22.52	738.53	23.12	753.91	23.72	769.30	24.32	784.63	24.92
708.01	21.93	723.40	22.53	738.78	23.13	754.17	23.73	769.55	24.33	784.88	24.93
708.27	21.94	723.66	22.54	739.04	23.14	754.42	23.74	769.81	24.34	785.13	24.94
708.53	21.95	723.91	22.55	739.30	23.15	754.68	23.75	770.07	24.35	785.38	24.95
708.78	21.96	724.17	22.56	739.55	23.16	754.94	23.76	770.32	24.36	785.63	24.96
709.04	21.97	724.42	22.57	739.81	23.17	755.19	23.77	770.58	24.37	785.88	24.97
709.30	21.98	724.68	22.58	740.06	23.18	755.45	23.78	770.83	24.38	786.13	24.98
709.55	21.99	724.94	22.59	740.31	23.19	755.71	23.79	771.09	24.39	786.38	24.99
709.81	22.00	725.19	22.60	740.56	23.20	755.96	23.80	771.35	24.40	786.63	25.00
710.07	22.01	725.45	22.61	740.83	23.21	756.22	23.81	771.60	24.41	786.88	25.01
710.32	22.02	725.71	22.62	741.09	23.22	756.48	23.82	771.86	24.42	787.13	25.02
710.58	22.03	725.96	22.63	741.35	23.23	756.73	23.83	772.12	24.43	787.38	25.03
710.83	22.04	726.22	22.64	741.60	23.24	756.99	23.84	772.37	24.44	787.63	25.04
711.09	22.05	726.48	22.65	741.86	23.25	757.25	23.85	772.63	24.45	787.88	25.05
711.35	22.06	726.73	22.66	742.12	23.26	757.50	23.86	772.89	24.46	788.13	25.06
711.60	22.07	726.99	22.67	742.38	23.27	757.76	23.87	773.14	24.47	788.38	25.07
711.86	22.08	727.25	22.68	742.63	23.28	758.01	23.88	773.40	24.48	788.63	25.08
712.12	22.09	727.50	22.69	742.89	23.29	758.27	23.89	773.66	24.49	788.88	25.09
712.37	22.10	727.76	22.70	743.14	23.30	758.53	23.90	773.91	24.50	789.13	25.10
712.63	22.11	728.01	22.71	743.40	23.31	758.78	23.91	774.17	24.51	789.38	25.11
712.88	22.12	728.27	22.72	743.66	23.32	759.04	23.92	774.42	24.52	789.63	25.12
713.14	22.13	728.53	22.73	743.91	23.33	759.30	23.93	774.68	24.53	789.88	25.13
713.40	22.14	728.78	22.74	744.17	23.34	759.55	23.94	774.94	24.54	790.13	25.14
713.66	22.15	729.04	22.75	744.42	23.35	759.81	23.95	775.19	24.55	790.38	25.15
713.91	22.16	729.30	22.76	744.68	23.36	760.07	23.96	775.45	24.56	790.63	25.16
714.17	22.17	729.55	22.77	744.93	23.37	760.32	23.97	775.70	24.57	790.88	25.17
714.42	22.18	729.81	22.78	745.19	23.38	760.58	23.98	775.96	24.58	791.13	25.18
714.68	22.19	730.07	22.79	745.45	23.39	760.83	23.99	776.22	24.59	791.38	25.19



24 pay periods per year  
24 pay periods per year  
QPP Contributions – TABLE A: Continuous Employment

Table with columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent sequential data points from 884.17 to 969.54.



QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 365 consecutive pay periods.





QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It contains 100 rows of numerical data representing QPP contributions and deductions over 24 pay periods.





QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent various remuneration levels from 1,530.32 to 5,880.00.



QPP Contributions – TABLE A: Continuous Employment

24 pay periods per year

Table with 14 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent remuneration levels from 13,100.00 to 20,080.00.

For remuneration exceeding \$20,099.99, refer to section D on page 29 of the Guide for Employers (TP-1015.G-V), or to page 25 of the Guide for Small Business Employers (TPP-1015.GP-V).

**QPP Contributions – TABLE A: Continuous Employment**

**12 pay periods per year**

Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction	Remuneration		Deduction
0.00	291.66	0.00	306.92	307.17	0.60	322.31	323.55	1.20	337.69	337.94	1.80
291.67	292.04	0.01	307.18	307.42	0.61	322.56	323.81	1.21	337.95	338.19	1.81
292.05	292.30	0.02	307.43	307.68	0.62	322.82	324.07	1.22	338.20	338.45	1.82
292.31	292.55	0.03	307.69	307.94	0.63	323.08	324.32	1.23	338.46	338.71	1.83
292.56	292.81	0.04	307.95	308.19	0.64	323.33	324.58	1.24	338.67	338.96	1.84
292.82	293.07	0.05	308.20	308.45	0.65	323.59	324.83	1.25	338.97	339.22	1.85
293.08	293.32	0.06	308.46	308.71	0.66	323.84	324.09	1.26	339.23	339.48	1.86
293.33	293.58	0.07	308.72	309.06	0.67	324.10	324.35	1.27	339.49	339.73	1.87
293.63	293.83	0.08	308.97	309.22	0.68	324.36	324.60	1.28	339.74	339.99	1.88
293.84	294.09	0.09	309.23	309.48	0.69	324.61	324.86	1.29	340.00	340.24	1.89
294.10	294.35	0.10	309.49	309.73	0.70	324.87	325.12	1.30	340.25	340.50	1.90
294.36	294.60	0.11	309.74	309.99	0.71	325.13	325.37	1.31	340.51	340.76	1.91
294.61	294.86	0.12	310.00	310.24	0.72	325.38	325.63	1.32	340.77	341.01	1.92
294.87	295.12	0.13	310.25	310.50	0.73	325.64	325.89	1.33	341.02	341.27	1.93
295.13	295.37	0.14	310.51	310.76	0.74	325.90	326.14	1.34	341.28	341.53	1.94
295.38	295.63	0.15	310.77	311.01	0.75	326.15	326.40	1.35	341.54	341.78	1.95
295.64	295.89	0.16	311.02	311.27	0.76	326.41	326.65	1.36	341.79	342.04	1.96
295.90	296.14	0.17	311.28	311.53	0.77	326.66	326.91	1.37	342.05	342.30	1.97
296.15	296.40	0.18	311.54	311.78	0.78	326.92	327.17	1.38	342.31	342.55	1.98
296.41	296.65	0.19	311.79	312.04	0.79	327.18	327.42	1.39	342.56	342.81	1.99
296.66	296.91	0.20	312.05	312.30	0.80	327.43	327.68	1.40	342.82	343.07	2.00
296.92	297.17	0.21	312.31	312.55	0.81	327.69	327.94	1.41	343.08	343.32	2.01
297.18	297.42	0.22	312.56	312.81	0.82	327.95	328.19	1.42	343.39	343.63	2.02
297.43	297.68	0.23	312.82	313.07	0.83	328.20	328.45	1.43	343.64	343.88	2.03
297.69	297.94	0.24	313.08	313.32	0.84	328.46	328.71	1.44	343.89	344.13	2.04
297.95	298.19	0.25	313.33	313.58	0.85	328.72	328.96	1.45	344.14	344.38	2.05
298.20	298.45	0.26	313.59	313.83	0.86	328.97	329.22	1.46	344.39	344.63	2.06
298.46	298.71	0.27	313.84	314.09	0.87	329.23	329.48	1.47	344.64	344.88	2.07
298.72	298.96	0.28	314.10	314.35	0.88	329.49	329.73	1.48	344.89	345.12	2.08
298.97	299.22	0.29	314.36	314.60	0.89	329.74	329.99	1.49	345.13	345.37	2.09
299.23	299.48	0.30	314.61	314.86	0.90	330.00	330.24	1.50	345.38	345.63	2.10
299.49	299.74	0.31	314.87	315.12	0.91	330.25	330.50	1.51	345.64	345.88	2.11
299.74	299.99	0.32	315.13	315.37	0.92	330.51	330.76	1.52	345.90	346.14	2.12
300.00	300.24	0.33	315.38	315.63	0.93	330.77	331.01	1.53	346.15	346.40	2.13
300.25	300.50	0.34	315.64	315.89	0.94	331.02	331.27	1.54	346.41	346.65	2.14
300.51	300.76	0.35	315.90	316.14	0.95	331.28	331.53	1.55	346.66	346.91	2.15
300.77	301.01	0.36	316.15	316.40	0.96	331.54	331.78	1.56	346.92	347.17	2.16
301.02	301.27	0.37	316.41	316.65	0.97	331.79	332.04	1.57	347.18	347.42	2.17
301.28	301.53	0.38	316.66	316.91	0.98	332.05	332.30	1.58	347.43	347.68	2.18
301.54	301.78	0.39	316.92	317.17	0.99	332.31	332.55	1.59	347.69	347.94	2.19
301.79	302.04	0.40	317.18	317.42	1.00	332.56	332.81	1.60	347.95	348.19	2.20
302.05	302.30	0.41	317.43	317.68	1.01	332.82	333.07	1.61	348.20	348.45	2.21
302.31	302.55	0.42	317.69	317.94	1.02	333.08	333.32	1.62	348.46	348.71	2.22
302.56	302.81	0.43	317.95	318.19	1.03	333.33	333.58	1.63	348.72	348.96	2.23
302.82	303.07	0.44	318.20	318.45	1.04	333.59	333.83	1.64	348.97	349.22	2.24
303.08	303.32	0.45	318.46	318.71	1.05	333.84	334.09	1.65	349.23	349.48	2.25
303.33	303.58	0.46	318.72	318.96	1.06	334.10	334.35	1.66	349.49	349.73	2.26
303.59	303.83	0.47	318.97	319.22	1.07	334.36	334.60	1.67	349.74	349.99	2.27
303.84	304.09	0.48	319.23	319.48	1.08	334.61	334.86	1.68	350.00	350.24	2.28
304.10	304.35	0.49	319.49	319.73	1.09	334.87	335.12	1.69	350.25	350.50	2.29
304.36	304.60	0.50	319.74	319.99	1.10	335.13	335.37	1.70	350.51	350.76	2.30
304.61	304.86	0.51	320.00	320.24	1.11	335.38	335.63	1.71	350.77	351.01	2.31
304.87	305.12	0.52	320.25	320.50	1.12	335.64	335.89	1.72	351.02	351.27	2.32
305.13	305.37	0.53	320.51	320.76	1.13	335.90	336.14	1.73	351.28	351.53	2.33
305.38	305.63	0.54	320.77	321.01	1.14	336.15	336.40	1.74	351.54	351.78	2.34
305.64	305.89	0.55	321.02	321.27	1.15	336.41	336.65	1.75	351.79	352.04	2.35
305.90	306.14	0.56	321.28	321.53	1.16	336.66	336.91	1.76	352.05	352.30	2.36
306.15	306.40	0.57	321.54	321.78	1.17	336.92	337.17	1.77	352.31	352.55	2.37
306.41	306.65	0.58	321.79	322.04	1.18	337.18	337.42	1.78	352.56	352.81	2.38
306.66	306.91	0.59	322.05	322.30	1.19	337.43	337.68	1.79	352.82	353.07	2.39

**QPP Contributions – TABLE A: Continuous Employment** **12 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
383.84	3.60	389.23	4.20	414.61	4.80	430.00	5.40	445.38	6.00	460.77	6.60
384.10	3.61	399.49	4.21	414.87	4.81	430.25	5.41	445.64	6.01	461.02	6.61
384.36	3.62	399.74	4.22	415.13	4.82	430.51	5.42	445.90	6.02	461.28	6.62
384.61	3.63	400.00	4.23	415.38	4.83	430.77	5.43	446.15	6.03	461.54	6.63
384.87	3.64	400.25	4.24	415.64	4.84	431.02	5.44	446.41	6.04	461.79	6.64
385.12	3.65	400.51	4.25	415.90	4.85	431.28	5.45	446.66	6.05	462.05	6.65
385.38	3.66	400.77	4.26	416.16	4.86	431.53	5.46	446.92	6.06	462.31	6.66
385.64	3.67	401.02	4.27	416.41	4.87	431.79	5.47	447.18	6.07	462.56	6.67
385.90	3.68	401.28	4.28	416.65	4.88	432.05	5.48	447.43	6.08	462.82	6.68
386.15	3.69	401.54	4.29	416.92	4.89	432.31	5.49	447.69	6.09	463.08	6.69
386.41	3.70	401.79	4.30	417.18	4.90	432.56	5.50	447.95	6.10	463.33	6.70
386.66	3.71	402.05	4.31	417.43	4.91	432.82	5.51	448.20	6.11	463.59	6.71
386.92	3.72	402.31	4.32	417.69	4.92	433.07	5.52	448.46	6.12	463.84	6.72
387.18	3.73	402.56	4.33	417.95	4.93	433.33	5.53	448.72	6.13	464.10	6.73
387.43	3.74	402.82	4.34	418.20	4.94	433.59	5.54	448.97	6.14	464.36	6.74
387.69	3.75	403.08	4.35	418.46	4.95	433.84	5.55	449.23	6.15	464.61	6.75
387.95	3.76	403.33	4.36	418.72	4.96	434.10	5.56	449.49	6.16	464.87	6.76
388.20	3.77	403.59	4.37	418.97	4.97	434.36	5.57	449.74	6.17	465.13	6.77
388.46	3.78	403.84	4.38	419.23	4.98	434.61	5.58	450.00	6.18	465.38	6.78
388.72	3.79	404.10	4.39	419.49	4.99	434.87	5.59	450.25	6.19	465.64	6.79
388.97	3.80	404.36	4.40	419.74	5.00	435.13	5.60	450.51	6.20	465.90	6.80
389.23	3.81	404.61	4.41	420.00	5.01	435.38	5.61	450.77	6.21	466.15	6.81
389.49	3.82	404.87	4.42	420.25	5.02	435.64	5.62	451.02	6.22	466.41	6.82
389.74	3.83	405.13	4.43	420.51	5.03	435.90	5.63	451.28	6.23	466.66	6.83
390.00	3.84	405.38	4.44	420.77	5.04	436.15	5.64	451.54	6.24	466.92	6.84
390.25	3.85	405.64	4.45	421.02	5.05	436.41	5.65	451.79	6.25	467.18	6.85
390.51	3.86	405.90	4.46	421.28	5.06	436.66	5.66	452.05	6.26	467.43	6.86
390.77	3.87	406.15	4.47	421.54	5.07	436.92	5.67	452.31	6.27	467.69	6.87
391.02	3.88	406.41	4.48	421.79	5.08	437.18	5.68	452.56	6.28	467.95	6.88
391.28	3.89	406.66	4.49	422.05	5.09	437.43	5.69	452.82	6.29	468.20	6.89
391.54	3.90	406.92	4.50	422.31	5.10	437.69	5.70	453.08	6.30	468.46	6.90
391.79	3.91	407.18	4.51	422.56	5.11	437.95	5.71	453.33	6.31	468.72	6.91
392.05	3.92	407.43	4.52	422.82	5.12	438.20	5.72	453.59	6.32	468.97	6.92
392.31	3.93	407.69	4.53	423.08	5.13	438.46	5.73	453.84	6.33	469.23	6.93
392.56	3.94	407.95	4.54	423.33	5.14	438.72	5.74	454.10	6.34	469.49	6.94
392.82	3.95	408.20	4.55	423.59	5.15	438.97	5.75	454.36	6.35	469.74	6.95
393.07	3.96	408.46	4.56	423.84	5.16	439.23	5.76	454.61	6.36	470.00	6.96
393.33	3.97	408.72	4.57	424.10	5.17	439.49	5.77	454.87	6.37	470.25	6.97
393.59	3.98	408.97	4.58	424.35	5.18	439.74	5.78	455.13	6.38	470.51	6.98
393.84	3.99	409.23	4.59	424.61	5.19	440.00	5.79	455.38	6.39	470.77	6.99
394.10	4.00	409.49	4.60	424.87	5.20	440.25	5.80	455.64	6.40	471.02	7.00
394.36	4.01	409.74	4.61	425.13	5.21	440.51	5.81	455.90	6.41	471.28	7.01
394.61	4.02	410.00	4.62	425.38	5.22	440.77	5.82	456.15	6.42	471.54	7.02
394.87	4.03	410.25	4.63	425.64	5.23	441.02	5.83	456.41	6.43	471.79	7.03
395.13	4.04	410.51	4.64	425.90	5.24	441.28	5.84	456.66	6.44	472.05	7.04
395.38	4.05	410.77	4.65	426.15	5.25	441.54	5.85	456.92	6.45	472.31	7.05
395.64	4.06	411.02	4.66	426.41	5.26	441.79	5.86	457.18	6.46	472.56	7.06
395.90	4.07	411.28	4.67	426.66	5.27	442.05	5.87	457.43	6.47	472.82	7.07
396.15	4.08	411.54	4.68	426.92	5.28	442.31	5.88	457.69	6.48	473.07	7.08
396.41	4.09	411.79	4.69	427.18	5.29	442.56	5.89	457.95	6.49	473.33	7.09
396.66	4.10	412.05	4.70	427.43	5.30	442.82	5.90	458.20	6.50	473.59	7.10
396.92	4.11	412.31	4.71	427.69	5.31	443.08	5.91	458.46	6.51	473.84	7.11
397.17	4.12	412.56	4.72	427.95	5.32	443.33	5.92	458.72	6.52	474.10	7.12
397.43	4.13	412.82	4.73	428.20	5.33	443.59	5.93	458.97	6.53	474.36	7.13
397.69	4.14	413.08	4.74	428.46	5.34	443.84	5.94	459.23	6.54	474.61	7.14
397.95	4.15	413.33	4.75	428.72	5.35	444.10	5.95	459.49	6.55	474.87	7.15
398.20	4.16	413.59	4.76	428.97	5.36	444.36	5.96	459.74	6.56	475.12	7.16
398.46	4.17	413.84	4.77	429.23	5.37	444.61	5.97	460.00	6.57	475.38	7.17
398.72	4.18	414.10	4.78	429.49	5.38	444.87	5.98	460.25	6.58	475.64	7.18
398.97	4.19	414.36	4.79	429.74	5.39	445.13	5.99	460.51	6.59	475.90	7.19



QPP Contributions - TABLE A: Continuous Employment

12 pay periods per year

Table with 14 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table contains 132 rows of data representing monthly payments and deductions over 12 periods.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows list numerical values for each period from 588.46 to 583.59.



**QPP Contributions – TABLE A: Continuous Employment** **12 pay periods per year**

Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
753.08	18.00	768.46	18.60	783.84	19.20	799.23	19.80	814.61	20.40	830.00	21.00
753.33	18.01	768.72	18.61	784.10	19.21	799.49	19.81	814.87	20.41	830.25	21.01
753.59	18.02	768.97	18.62	784.36	19.22	799.74	19.82	815.13	20.42	830.51	21.02
753.84	18.03	769.23	18.63	784.61	19.23	800.00	19.83	815.38	20.43	830.77	21.03
754.10	18.04	769.49	18.64	784.87	19.24	800.25	19.84	815.64	20.44	831.02	21.04
754.36	18.05	769.74	18.65	785.13	19.25	800.50	19.85	815.90	20.45	831.28	21.05
754.61	18.06	770.00	18.66	785.38	19.26	800.77	19.86	816.15	20.46	831.54	21.06
754.87	18.07	770.25	18.67	785.64	19.27	801.02	19.87	816.41	20.47	831.79	21.07
755.13	18.08	770.51	18.68	785.90	19.28	801.28	19.88	816.66	20.48	832.05	21.08
755.38	18.09	770.77	18.69	786.15	19.29	801.54	19.89	816.92	20.49	832.31	21.09
755.64	18.10	771.02	18.70	786.41	19.30	801.79	19.90	817.18	20.50	832.56	21.10
755.90	18.11	771.28	18.71	786.66	19.31	802.05	19.91	817.43	20.51	832.82	21.11
756.16	18.12	771.53	18.72	786.92	19.32	802.31	19.92	817.69	20.52	833.07	21.12
756.41	18.13	771.79	18.73	787.18	19.33	802.56	19.93	817.95	20.53	833.33	21.13
756.66	18.14	772.05	18.74	787.43	19.34	802.82	19.94	818.20	20.54	833.59	21.14
756.92	18.15	772.31	18.75	787.69	19.35	803.08	19.95	818.46	20.55	833.84	21.15
757.18	18.16	772.56	18.76	787.95	19.36	803.33	19.96	818.72	20.56	834.10	21.16
757.43	18.17	772.82	18.77	788.20	19.37	803.59	19.97	818.97	20.57	834.36	21.17
757.69	18.18	773.08	18.78	788.46	19.38	803.84	19.98	819.23	20.58	834.61	21.18
757.95	18.19	773.33	18.79	788.72	19.39	804.10	19.99	819.49	20.59	834.87	21.19
758.20	18.20	773.59	18.80	788.97	19.40	804.36	20.00	819.74	20.60	835.13	21.20
758.46	18.21	773.84	18.81	789.23	19.41	804.61	20.01	820.00	20.61	835.38	21.21
758.72	18.22	774.10	18.82	789.48	19.42	804.87	20.02	820.25	20.62	835.64	21.22
758.97	18.23	774.36	18.83	789.74	19.43	805.13	20.03	820.51	20.63	835.90	21.23
759.23	18.24	774.61	18.84	790.00	19.44	805.38	20.04	820.77	20.64	836.15	21.24
759.49	18.25	774.87	18.85	790.25	19.45	805.64	20.05	821.02	20.65	836.41	21.25
759.74	18.26	775.13	18.86	790.51	19.46	805.90	20.06	821.28	20.66	836.66	21.26
760.00	18.27	775.38	18.87	790.77	19.47	806.15	20.07	821.54	20.67	836.92	21.27
760.25	18.28	775.64	18.88	791.02	19.48	806.41	20.08	821.79	20.68	837.18	21.28
760.51	18.29	775.90	18.89	791.28	19.49	806.66	20.09	822.05	20.69	837.43	21.29
760.77	18.30	776.15	18.90	791.54	19.50	806.92	20.10	822.31	20.70	837.69	21.30
761.02	18.31	776.41	18.91	791.79	19.51	807.18	20.11	822.56	20.71	837.95	21.31
761.28	18.32	776.66	18.92	792.05	19.52	807.43	20.12	822.82	20.72	838.20	21.32
761.54	18.33	776.92	18.93	792.31	19.53	807.69	20.13	823.08	20.73	838.46	21.33
761.79	18.34	777.18	18.94	792.56	19.54	807.95	20.14	823.33	20.74	838.72	21.34
762.05	18.35	777.43	18.95	792.82	19.55	808.20	20.15	823.59	20.75	838.97	21.35
762.31	18.36	777.69	18.96	793.08	19.56	808.46	20.16	823.84	20.76	839.22	21.36
762.56	18.37	777.95	18.97	793.33	19.57	808.72	20.17	824.10	20.77	839.48	21.37
762.82	18.38	778.20	18.98	793.59	19.58	808.97	20.18	824.36	20.78	839.74	21.38
763.08	18.39	778.46	18.99	793.84	19.59	809.23	20.19	824.61	20.79	839.99	21.39
763.33	18.40	778.72	19.00	794.10	19.60	809.49	20.20	824.87	20.80	840.25	21.40
763.59	18.41	778.97	19.01	794.36	19.61	809.74	20.21	825.13	20.81	840.51	21.41
763.84	18.42	779.23	19.02	794.61	19.62	810.00	20.22	825.38	20.82	840.77	21.42
764.10	18.43	779.49	19.03	794.87	19.63	810.25	20.23	825.64	20.83	841.02	21.43
764.36	18.44	779.74	19.04	795.13	19.64	810.51	20.24	825.90	20.84	841.28	21.44
764.61	18.45	780.00	19.05	795.38	19.65	810.77	20.25	826.15	20.85	841.54	21.45
764.87	18.46	780.25	19.06	795.64	19.66	811.02	20.26	826.41	20.86	841.79	21.46
765.13	18.47	780.51	19.07	795.90	19.67	811.28	20.27	826.66	20.87	842.05	21.47
765.38	18.48	780.77	19.08	796.15	19.68	811.53	20.28	826.92	20.88	842.31	21.48
765.64	18.49	781.02	19.09	796.41	19.69	811.79	20.29	827.18	20.89	842.56	21.49
765.90	18.50	781.28	19.10	796.66	19.70	812.05	20.30	827.43	20.90	842.82	21.50
766.15	18.51	781.54	19.11	796.92	19.71	812.31	20.31	827.69	20.91	843.08	21.51
766.41	18.52	781.79	19.12	797.18	19.72	812.56	20.32	827.95	20.92	843.33	21.52
766.66	18.53	782.05	19.13	797.43	19.73	812.82	20.33	828.20	20.93	843.59	21.53
766.92	18.54	782.31	19.14	797.69	19.74	813.08	20.34	828.46	20.94	843.84	21.54
767.18	18.55	782.56	19.15	797.95	19.75	813.33	20.35	828.71	20.95	844.10	21.55
767.43	18.56	782.82	19.16	798.20	19.76	813.59	20.36	828.97	20.96	844.35	21.56
767.69	18.57	783.08	19.17	798.46	19.77	813.84	20.37	829.23	20.97	844.61	21.57
767.95	18.58	783.33	19.18	798.72	19.78	814.10	20.38	829.49	20.98	844.87	21.58
768.20	18.59	783.59	19.19	798.97	19.79	814.36	20.39	829.74	20.99	845.13	21.59

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year		12 pay periods per year	
Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction	Remuneration	Deduction
845.38	21.60	860.77	22.20	876.15	22.80	891.54	23.40	906.92	24.00	922.31	24.60
845.64	21.61	861.02	22.21	876.40	22.81	891.79	23.41	907.18	24.01	922.56	24.61
845.90	21.62	861.28	22.22	876.65	22.82	892.05	23.42	907.43	24.02	922.81	24.62
846.15	21.63	861.54	22.23	876.92	22.83	892.31	23.43	907.69	24.03	923.07	24.63
846.41	21.64	861.79	22.24	877.18	22.84	892.56	23.44	907.95	24.04	923.33	24.64
846.66	21.65	862.05	22.25	877.43	22.85	892.82	23.45	908.20	24.05	923.58	24.65
846.92	21.66	862.31	22.26	877.69	22.86	893.08	23.46	908.46	24.06	923.84	24.66
847.17	21.67	862.56	22.27	877.95	22.87	893.33	23.47	908.72	24.07	924.10	24.67
847.43	21.68	862.82	22.28	878.20	22.88	893.59	23.48	908.97	24.08	924.36	24.68
847.69	21.69	863.08	22.29	878.46	22.89	893.84	23.49	909.23	24.09	924.61	24.69
847.95	21.70	863.33	22.30	878.72	22.90	894.10	23.50	909.49	24.10	924.87	24.70
848.20	21.71	863.59	22.31	878.97	22.91	894.36	23.51	909.74	24.11	925.13	24.71
848.46	21.72	863.84	22.32	879.23	22.92	894.61	23.52	910.00	24.12	925.38	24.72
848.72	21.73	864.10	22.33	879.49	22.93	894.87	23.53	910.25	24.13	925.64	24.73
848.97	21.74	864.36	22.34	879.74	22.94	895.13	23.54	910.51	24.14	925.90	24.74
849.23	21.75	864.61	22.35	880.00	22.95	895.63	23.55	910.77	24.15	926.40	24.75
849.49	21.76	864.87	22.36	880.25	22.96	895.64	23.56	911.02	24.16	926.41	24.76
849.74	21.77	865.13	22.37	880.51	22.97	895.90	23.57	911.28	24.17	926.65	24.77
850.00	21.78	865.38	22.38	880.77	22.98	896.15	23.58	911.54	24.18	926.92	24.78
850.25	21.79	865.64	22.39	881.02	22.99	896.41	23.59	911.79	24.19	927.18	24.79
850.51	21.80	865.90	22.40	881.28	23.00	896.66	23.60	912.05	24.20	927.43	24.80
850.77	21.81	866.15	22.41	881.54	23.01	896.92	23.61	912.31	24.21	927.68	24.81
851.02	21.82	866.41	22.42	881.79	23.02	897.18	23.62	912.56	24.22	927.94	24.82
851.28	21.83	866.66	22.43	882.05	23.03	897.43	23.63	912.82	24.23	928.19	24.83
851.54	21.84	866.92	22.44	882.31	23.04	897.69	23.64	913.08	24.24	928.45	24.84
851.79	21.85	867.18	22.45	882.56	23.05	897.95	23.65	913.33	24.25	928.71	24.85
852.05	21.86	867.43	22.46	882.82	23.06	898.21	23.66	913.59	24.26	928.97	24.86
852.31	21.87	867.69	22.47	883.08	23.07	898.46	23.67	913.84	24.27	929.23	24.87
852.56	21.88	867.95	22.48	883.33	23.08	898.72	23.68	914.10	24.28	929.48	24.88
852.82	21.89	868.20	22.49	883.59	23.09	898.97	23.69	914.36	24.29	929.74	24.89
853.08	21.90	868.46	22.50	883.84	23.10	899.23	23.70	914.61	24.30	929.99	24.90
853.33	21.91	868.72	22.51	884.10	23.11	899.49	23.71	914.87	24.31	930.25	24.91
853.59	21.92	868.97	22.52	884.36	23.12	899.74	23.72	915.13	24.32	930.51	24.92
853.84	21.93	869.23	22.53	884.61	23.13	899.99	23.73	915.38	24.33	930.77	24.93
854.09	21.94	869.49	22.54	884.87	23.14	900.25	23.74	915.64	24.34	931.02	24.94
854.35	21.95	869.74	22.55	885.12	23.15	900.51	23.75	915.90	24.35	931.28	24.95
854.61	21.96	870.00	22.56	885.38	23.16	900.77	23.76	916.15	24.36	931.54	24.96
854.87	21.97	870.25	22.57	885.64	23.17	901.02	23.77	916.41	24.37	931.80	24.97
855.13	21.98	870.51	22.58	885.90	23.18	901.28	23.78	916.66	24.38	932.05	24.98
855.38	21.99	870.77	22.59	886.15	23.19	901.54	23.79	916.92	24.39	932.31	24.99
855.64	22.00	871.02	22.60	886.41	23.20	901.79	23.80	917.18	24.40	932.56	25.00
855.90	22.01	871.28	22.61	886.66	23.21	902.05	23.81	917.43	24.41	932.82	25.01
856.15	22.02	871.54	22.62	886.92	23.22	902.31	23.82	917.69	24.42	933.08	25.02
856.41	22.03	871.79	22.63	887.18	23.23	902.56	23.83	917.95	24.43	933.33	25.03
856.66	22.04	872.05	22.64	887.44	23.24	902.82	23.84	918.20	24.44	933.59	25.04
856.92	22.05	872.31	22.65	887.69	23.25	903.08	23.85	918.46	24.45	933.84	25.05
857.18	22.06	872.56	22.66	887.95	23.26	903.33	23.86	918.72	24.46	934.10	25.06
857.43	22.07	872.82	22.67	888.20	23.27	903.59	23.87	918.97	24.47	934.35	25.07
857.69	22.08	873.08	22.68	888.46	23.28	903.84	23.88	919.23	24.48	934.61	25.08
857.95	22.09	873.33	22.69	888.72	23.29	904.10	23.89	919.49	24.49	934.87	25.09
858.20	22.10	873.59	22.70	888.97	23.30	904.36	23.90	919.74	24.50	935.13	25.10
858.46	22.11	873.84	22.71	889.23	23.31	904.61	23.91	920.00	24.51	935.38	25.11
858.72	22.12	874.10	22.72	889.49	23.32	904.87	23.92	920.25	24.52	935.64	25.12
858.97	22.13	874.36	22.73	889.74	23.33	905.13	23.93	920.51	24.53	935.90	25.13
859.23	22.14	874.61	22.74	890.00	23.34	905.39	23.94	920.77	24.54	936.15	25.14
859.49	22.15	874.87	22.75	890.25	23.35	905.64	23.95	921.02	24.55	936.41	25.15
859.74	22.16	875.13	22.76	890.51	23.36	905.90	23.96	921.28	24.56	936.66	25.16
859.99	22.17	875.38	22.77	890.77	23.37	906.15	23.97	921.54	24.57	936.92	25.17
860.25	22.18	875.64	22.78	891.02	23.38	906.41	23.98	921.80	24.58	937.18	25.18
860.51	22.19	875.90	22.79	891.28	23.39	906.66	23.99	922.05	24.59	937.43	25.19









QPP Contributions – TABLE A: Continuous Employment – 12 pay periods per year

Table with 14 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It provides data for 365 pay periods.





QPP Contributions - TABLE A: Continuous Employment - 12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent various remuneration levels from 1,491.54 to 1,506.66.



QPP Contributions – TABLE A: Continuous Employment 12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It contains numerical data for 12 periods per year.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows contain numerical data for each category across 12 periods.

QPP Contributions – TABLE A: Continuous Employment

12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows represent 12 periods per year, with values increasing from 1860.77 to 1876.14 in the first column and 64.20 to 64.78 in the last column.

















QPP Contributions – TABLE A: Continuous Employment 12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. Rows range from 2,599.23 to 2,614.00.





QPP Contributions – TABLE A: Continuous Employment 12 pay periods per year

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. It lists contribution values for various remuneration levels from 2,783.84 to 2,798.97.

QPP Contributions – TABLE A: Continuous Employment

Table with 12 columns: Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction, Remuneration, Deduction. The table lists values for 12 periods per year.







**QPP Contributions – TABLE B: Non-Continuous Employment**

**Rate per day**

For rates exceeding \$91.37, consult page 28 of the Guide for Employers (TP-1015-G-V), or page 24 of the Guide for Small Business Employers (TPF-1015-GP-V).

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per day by the number of days for which remuneration is paid.

Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	Rate per day	Deduction	
0.00	14.58	0.00	0.50	40.10	40.34	1.00	1.50	65.74	65.99	78.56	78.81	2.50
14.59	14.96	0.01	0.51	40.35	40.68	1.01	1.51	65.75	66.24	78.82	79.06	2.51
14.97	15.22	0.02	0.52	40.61	40.80	1.02	1.52	66.25	66.50	79.07	79.32	2.52
15.23	15.47	0.03	0.53	40.87	41.11	1.03	1.53	66.51	66.75	79.33	79.57	2.53
15.48	15.73	0.04	0.54	41.12	41.37	1.04	1.54	66.76	67.01	79.58	79.83	2.54
15.74	15.99	0.05	0.55	41.38	41.63	1.05	1.55	67.02	67.27	79.84	80.09	2.55
16.00	16.24	0.06	0.56	41.64	41.88	1.06	1.56	67.28	67.52	80.10	80.34	2.56
16.25	16.50	0.07	0.57	41.89	42.14	1.07	1.57	67.53	67.78	80.35	80.60	2.57
16.51	16.75	0.08	0.58	42.15	42.40	1.08	1.58	67.79	68.04	80.61	80.86	2.58
16.76	17.01	0.09	0.59	42.41	42.65	1.09	1.59	68.05	68.29	80.87	81.11	2.59
17.02	17.27	0.10	0.60	42.66	42.91	1.10	1.60	68.30	68.55	81.12	81.37	2.60
17.28	17.52	0.11	0.61	42.92	43.16	1.11	1.61	68.56	68.81	81.38	81.63	2.61
17.53	17.78	0.12	0.62	43.17	43.42	1.12	1.62	68.82	69.06	81.64	81.88	2.62
17.79	18.04	0.13	0.63	43.43	43.68	1.13	1.63	69.07	69.32	81.89	82.14	2.63
18.05	18.29	0.14	0.64	43.69	43.93	1.14	1.64	69.33	69.57	82.15	82.40	2.64
18.30	18.55	0.15	0.65	43.94	44.19	1.15	1.65	69.58	69.83	82.41	82.65	2.65
18.56	18.81	0.16	0.66	44.20	44.45	1.16	1.66	69.84	70.09	82.66	82.91	2.66
18.82	19.06	0.17	0.67	44.46	44.70	1.17	1.67	70.10	70.34	82.92	83.16	2.67
19.07	19.32	0.18	0.68	44.71	44.96	1.18	1.68	70.35	70.60	83.17	83.42	2.68
19.33	19.57	0.19	0.69	44.97	45.22	1.19	1.69	70.61	70.86	83.43	83.68	2.69
19.58	19.83	0.20	0.70	45.23	45.47	1.20	1.70	70.87	71.11	83.69	83.93	2.70
19.84	20.09	0.21	0.71	45.48	45.73	1.21	1.71	71.12	71.37	83.94	84.19	2.71
20.10	20.34	0.22	0.72	45.74	45.99	1.22	1.72	71.38	71.63	84.20	84.45	2.72
20.35	20.60	0.23	0.73	46.00	46.24	1.23	1.73	71.64	71.88	84.46	84.70	2.73
20.61	20.86	0.24	0.74	46.25	46.50	1.24	1.74	71.89	72.14	84.71	84.96	2.74
20.87	21.11	0.25	0.75	46.51	46.75	1.25	1.75	72.15	72.40	84.97	85.22	2.75
21.12	21.37	0.26	0.76	46.76	47.01	1.26	1.76	72.41	72.65	85.23	85.47	2.76
21.38	21.63	0.27	0.77	47.02	47.27	1.27	1.77	72.66	72.91	85.48	85.73	2.77
21.64	21.88	0.28	0.78	47.28	47.52	1.28	1.78	72.92	73.16	85.74	85.99	2.78
21.89	22.14	0.29	0.79	47.53	47.78	1.29	1.79	73.17	73.42	86.00	86.24	2.79
22.15	22.40	0.30	0.80	47.79	48.04	1.30	1.80	73.43	73.68	86.25	86.50	2.80
22.41	22.65	0.31	0.81	48.05	48.29	1.31	1.81	73.69	73.93	86.51	86.75	2.81
22.66	22.91	0.32	0.82	48.30	48.55	1.32	1.82	73.94	74.19	86.76	87.01	2.82
22.92	23.16	0.33	0.83	48.56	48.81	1.33	1.83	74.20	74.45	87.02	87.27	2.83
23.17	23.42	0.34	0.84	48.82	49.06	1.34	1.84	74.46	74.70	87.28	87.52	2.84
23.43	23.68	0.35	0.85	49.07	49.32	1.35	1.85	74.71	74.96	87.53	87.78	2.85
23.69	23.93	0.36	0.86	49.33	49.57	1.36	1.86	74.97	75.22	87.79	88.04	2.86
23.94	24.19	0.37	0.87	49.58	49.83	1.37	1.87	75.23	75.47	88.05	88.29	2.87
24.20	24.45	0.38	0.88	49.84	50.09	1.38	1.88	75.48	75.73	88.30	88.55	2.88
24.46	24.70	0.39	0.89	50.10	50.34	1.39	1.89	75.74	75.99	88.56	88.81	2.89
24.71	24.96	0.40	0.90	50.35	50.60	1.40	1.90	76.00	76.24	88.82	89.06	2.90
24.97	25.22	0.41	0.91	50.61	50.86	1.41	1.91	76.25	76.50	89.07	89.32	2.91
25.23	25.47	0.42	0.92	50.87	51.11	1.42	1.92	76.51	76.75	89.33	89.57	2.92
25.48	25.73	0.43	0.93	51.12	51.37	1.43	1.93	76.76	77.01	89.54	89.83	2.93
25.74	25.99	0.44	0.94	51.38	51.63	1.44	1.94	77.02	77.27	89.84	90.09	2.94
26.00	26.24	0.45	0.95	51.64	51.88	1.45	1.95	77.28	77.52	90.10	90.34	2.95
26.25	26.50	0.46	0.96	51.89	52.14	1.46	1.96	77.53	77.78	90.35	90.60	2.96
26.51	26.75	0.47	0.97	52.15	52.40	1.47	1.97	77.79	78.04	90.61	90.86	2.97
26.76	27.01	0.48	0.98	52.41	52.65	1.48	1.98	78.05	78.29	90.87	91.11	2.98
27.02	27.27	0.49	0.99	52.66	52.91	1.49	1.99	78.30	78.55	91.12	91.37	2.99

**QPP Contributions – TABLE B: Non-Continuous Employment**

**Rate per hour**

For rates exceeding \$78.54, consult page 28 of the Guide for Employers (TP-1015G-V), or page 24 of the Guide for Small Business Employers (TPF-1015GP-V).

The amount to withhold from the remuneration is obtained by multiplying the deduction corresponding to the rate per hour by the number of hours for which remuneration is paid.

Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	Rate per hour	Deduction	
0.00	1.75	0.00	0.50	27.27	27.51	1.00	40.09	40.33	1.50	52.91	53.16	2.50
0.00	2.13	1.45	0.51	27.52	27.77	1.00	40.34	40.59	1.51	53.17	53.41	2.51
1.76	2.39	1.70	0.52	27.78	28.03	1.02	40.60	40.85	1.52	53.42	53.67	2.52
2.14	2.64	1.96	0.53	28.04	28.28	1.03	40.86	41.10	1.53	53.68	53.92	2.53
2.40	2.90	1.57	0.54	28.29	28.54	1.04	41.11	41.36	1.54	53.93	54.18	2.54
2.65	3.16	15.72		28.55	28.80		41.37	41.62	1.55	54.19	54.44	2.55
2.91	3.41	15.98	0.55	28.81	29.05	1.05	41.63	41.87	1.56	54.45	54.69	2.56
3.17	3.67	16.23	0.56	29.06	29.31	1.06	41.88	42.13	1.57	54.70	54.95	2.57
3.42	3.92	16.49	0.57	29.32	29.57	1.07	42.14	42.39	1.58	54.96	55.21	2.58
3.68	4.18	16.75	0.58	29.58	29.82	1.08	42.40	42.64	1.59	55.22	55.46	2.59
3.93	4.44	17.00	0.59	29.83	30.08	1.09	42.65	42.90	1.60	55.47	55.72	2.60
4.19	4.69	17.26	0.60	30.09	30.33	1.10	42.91	43.16	1.61	55.73	55.98	2.61
4.45	4.95	17.52	0.61	30.34	30.59	1.11	43.17	43.41	1.62	55.99	56.23	2.62
4.70	5.21	17.77	0.62	30.60	30.85	1.12	43.42	43.67	1.63	56.24	56.49	2.63
4.96	5.46	18.03	0.63	30.86	31.10	1.13	43.68	43.92	1.64	56.50	56.74	2.64
5.22	5.72	18.28	0.64	31.11	31.36	1.14	43.93	44.18	1.65	56.75	57.00	2.65
5.47	5.98	18.54	0.65	31.37	31.62	1.15	44.19	44.44	1.66	57.01	57.26	2.66
5.73	6.23	18.80	0.66	31.63	31.87	1.16	44.45	44.69	1.67	57.27	57.51	2.67
5.99	6.49	19.05	0.67	31.88	32.13	1.17	44.70	44.95	1.68	57.52	57.77	2.68
6.24	6.74	19.31	0.68	32.14	32.39	1.18	44.96	45.21	1.69	57.78	58.03	2.69
6.50	7.00	19.57	0.69	32.40	32.64	1.19	45.22	45.46	1.70	58.04	58.28	2.70
6.75	7.26	19.82	0.70	32.65	32.90	1.20	45.47	45.72	1.71	58.29	58.54	2.71
7.01	7.51	20.08	0.71	32.91	33.16	1.21	45.73	45.98	1.72	58.55	58.80	2.72
7.27	7.77	20.33	0.72	33.17	33.41	1.22	45.99	46.23	1.73	58.81	59.05	2.73
7.52	8.03	20.59	0.73	33.42	33.67	1.23	46.24	46.49	1.74	59.06	59.31	2.74
7.78	8.28	20.85	0.74	33.68	33.92	1.24	46.50	46.74	1.75	59.32	59.57	2.75
8.04	8.54	21.10	0.75	33.93	34.18	1.25	46.75	47.00	1.76	59.58	59.82	2.76
8.29	8.80	21.36	0.76	34.19	34.44	1.26	47.01	47.26	1.77	59.83	60.08	2.77
8.55	9.05	21.62	0.77	34.45	34.69	1.27	47.27	47.51	1.78	60.09	60.33	2.78
8.81	9.31	21.88	0.78	34.70	34.95	1.28	47.52	47.77	1.79	60.34	60.59	2.79
9.06	9.57	22.13	0.79	34.96	35.21	1.29	47.78	48.03	1.80	60.60	60.85	2.80
9.32	9.82	22.39	0.80	35.22	35.46	1.30	48.04	48.28	1.81	60.86	61.10	2.81
9.58	10.08	22.64	0.81	35.47	35.72	1.31	48.29	48.54	1.82	61.11	61.36	2.82
9.83	10.33	22.90	0.82	35.73	35.98	1.32	48.55	48.80	1.83	61.37	61.62	2.83
10.09	10.59	23.16	0.83	35.99	36.23	1.33	48.81	49.05	1.84	61.63	61.87	2.84
10.34	10.85	23.41	0.84	36.24	36.49	1.34	49.06	49.31	1.85	61.88	62.13	2.85
10.60	11.10	23.67	0.85	36.50	36.74	1.35	49.32	49.57	1.86	62.14	62.39	2.86
10.86	11.36	23.92	0.86	36.75	37.00	1.36	49.58	49.82	1.87	62.40	62.64	2.87
11.11	11.62	24.18	0.87	37.01	37.26	1.37	49.83	50.08	1.88	62.65	62.90	2.88
11.37	11.87	24.44	0.88	37.27	37.51	1.38	50.09	50.33	1.89	62.91	63.16	2.89
11.63	12.13	24.69	0.89	37.52	37.77	1.39	50.34	50.59	1.90	63.17	63.41	2.90
11.88	12.39	24.95	0.90	37.78	38.03	1.40	50.60	50.85	1.91	63.42	63.67	2.91
12.14	12.64	25.21	0.91	38.04	38.28	1.41	50.86	51.10	1.92	63.68	63.92	2.92
12.40	12.90	25.46	0.92	38.25	38.54	1.42	51.11	51.36	1.93	63.93	64.18	2.93
12.65	13.16	25.72	0.93	38.55	38.80	1.43	51.37	51.62	1.94	64.19	64.44	2.94
12.91	13.41	25.98	0.94	38.81	39.05	1.44	51.63	51.87	1.95	64.45	64.69	2.95
13.17	13.67	26.24	0.95	39.06	39.31	1.45	51.88	52.13	1.96	64.70	64.95	2.96
13.42	13.92	26.50	0.96	39.32	39.57	1.46	52.14	52.39	1.97	64.96	65.21	2.97
13.68	14.18	26.75	0.97	39.58	39.82	1.47	52.40	52.64	1.98	65.22	65.46	2.98
13.93	14.44	27.01	0.98	39.83	40.08	1.48	52.65	52.90	1.99	65.47	65.72	2.99
14.19	14.70	27.26	0.99	40.08	40.33	1.49	52.91	53.16	2.00	65.73	66.00	3.00

Rate per hour



# QPP Contributions – Table respecting the Calculation of the Exemption

## Irregular pay periods

This table enables you to rapidly locate the exemption that applies to the number of days included in an irregular pay period. (See the section "Continuous employment" on page 29 of the Guide for Employers [TP-1015, G-V] or on page 24 of the Guide for Small Business Employers [TP-1015, GP-V].) An irregular pay period begins on one of the following three dates, depending on which is the closest to the date on which remuneration is paid: January 1 of the current year, the date on which the employee was hired, or the date on which the employee received his or her last pay.

No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption	No. of days	Exemption
1	67.30	46	439.89	91	870.21	136	1,300.54	181	1,730.87	226	2,161.20	271	2,591.53	316	3,021.85
2	449.45	47	449.45	92	879.78	137	1,310.10	182	1,740.43	227	2,170.76	272	2,601.09	317	3,031.42
3	67.30	48	459.01	93	889.34	138	1,319.67	183	1,750.08	228	2,180.32	273	2,610.65	318	3,040.98
4	67.30	49	468.57	94	898.90	139	1,329.23	184	1,759.56	229	2,189.89	274	2,620.21	319	3,050.54
5	67.30	50	478.14	95	908.46	140	1,338.79	185	1,769.12	230	2,199.45	275	2,629.78	320	3,060.10
6	67.30	51	487.70	96	918.03	141	1,348.36	186	1,778.68	231	2,209.01	276	2,639.34	321	3,069.67
7	487.26	52	497.26	97	927.59	142	1,357.92	187	1,788.25	232	2,218.57	277	2,648.90	322	3,079.23
8	76.50	53	506.83	98	937.15	143	1,367.18	188	1,797.81	233	2,228.14	278	2,658.46	323	3,088.79
9	86.06	54	516.39	99	946.72	144	1,377.04	189	1,807.37	234	2,237.70	279	2,668.03	324	3,098.36
10	95.62	55	525.95	100	956.28	145	1,386.61	190	1,816.93	235	2,247.26	280	2,677.59	325	3,107.92
11	105.19	56	535.51	101	965.84	146	1,396.17	191	1,826.50	236	2,256.83	281	2,687.15	326	3,117.48
12	114.75	57	545.08	102	975.40	147	1,405.73	192	1,836.06	237	2,266.39	282	2,696.72	327	3,127.04
13	124.31	58	554.64	103	984.97	148	1,415.30	193	1,845.62	238	2,275.95	283	2,706.28	328	3,136.61
14	133.87	59	564.20	104	994.54	149	1,424.86	194	1,855.19	239	2,285.51	284	2,715.84	329	3,146.17
15	143.44	60	573.77	105	1,004.09	150	1,434.42	195	1,864.75	240	2,295.08	285	2,725.40	330	3,155.73
16	153.00	61	583.33	106	1,013.66	151	1,443.98	196	1,874.31	241	2,304.64	286	2,734.97	331	3,165.30
17	162.56	62	592.89	107	1,023.22	152	1,453.55	197	1,883.87	242	2,314.20	287	2,744.53	332	3,174.86
18	172.13	63	602.45	108	1,032.78	153	1,463.11	198	1,893.44	243	2,323.77	288	2,754.09	333	3,184.42
19	181.69	64	612.02	109	1,042.34	154	1,472.67	199	1,903.00	244	2,333.33	289	2,763.66	334	3,193.98
20	191.25	65	621.58	110	1,051.91	155	1,482.24	200	1,912.56	245	2,342.89	290	2,773.22	335	3,203.55
21	200.81	66	631.14	111	1,061.47	156	1,491.80	201	1,922.13	246	2,352.45	291	2,782.78	336	3,213.11
22	210.38	67	640.71	112	1,071.03	157	1,501.36	202	1,931.69	247	2,362.02	292	2,792.34	337	3,222.67
23	219.94	68	650.27	113	1,080.60	158	1,510.92	203	1,941.25	248	2,371.58	293	2,801.91	338	3,232.24
24	229.50	69	659.83	114	1,090.16	159	1,520.49	204	1,950.81	249	2,381.14	294	2,811.47	339	3,241.80
25	239.07	70	669.39	115	1,099.72	160	1,530.05	205	1,960.38	250	2,390.71	295	2,821.03	340	3,251.36
26	248.63	71	678.96	116	1,109.28	161	1,539.61	206	1,969.94	251	2,400.27	296	2,830.60	341	3,260.92
27	258.19	72	688.52	117	1,118.85	162	1,549.18	207	1,979.50	252	2,409.83	297	2,840.16	342	3,270.49
28	267.75	73	698.08	118	1,128.41	163	1,558.74	208	1,989.07	253	2,419.39	298	2,849.72	343	3,280.05
29	277.32	74	707.65	119	1,137.97	164	1,568.30	209	1,998.63	254	2,428.96	299	2,859.28	344	3,289.61
30	286.88	75	717.21	120	1,147.54	165	1,577.86	210	2,008.19	255	2,438.52	300	2,868.85	345	3,299.18
31	296.44	76	726.77	121	1,157.10	166	1,587.43	211	2,017.75	256	2,448.08	301	2,878.41	346	3,308.74
32	306.01	77	736.33	122	1,166.66	167	1,596.99	212	2,027.32	257	2,457.65	302	2,887.97	347	3,318.30
33	315.57	78	745.90	123	1,176.22	168	1,606.55	213	2,036.86	258	2,467.21	303	2,897.54	348	3,327.86
34	325.13	79	755.46	124	1,185.79	169	1,616.12	214	2,046.43	259	2,476.77	304	2,907.10	349	3,337.43
35	334.69	80	765.02	125	1,195.35	170	1,625.68	215	2,056.01	260	2,486.33	305	2,916.66	350	3,346.99
36	344.26	81	774.59	126	1,204.91	171	1,635.24	216	2,065.57	261	2,495.90	306	2,926.22	351	3,356.55
37	353.82	82	784.15	127	1,214.48	172	1,644.80	217	2,075.13	262	2,505.46	307	2,935.79	352	3,366.12
38	363.38	83	793.71	128	1,224.04	173	1,654.37	218	2,084.69	263	2,515.02	308	2,945.35	353	3,375.68
39	372.95	84	803.27	129	1,233.60	174	1,663.93	219	2,094.26	264	2,524.59	309	2,954.91	354	3,385.24
40	382.51	85	812.84	130	1,243.16	175	1,673.49	220	2,103.82	265	2,534.15	310	2,964.48	355	3,394.80
41	392.07	86	822.40	131	1,252.73	176	1,683.06	221	2,113.38	266	2,543.71	311	2,974.04	356	3,404.37
42	401.63	87	831.96	132	1,262.29	177	1,692.62	222	2,122.95	267	2,553.27	312	2,983.60	357	3,413.93
43	411.20	88	841.53	133	1,271.85	178	1,702.18	223	2,132.51	268	2,562.84	313	2,993.16	358	3,423.49
44	420.76	89	851.09	134	1,281.42	179	1,711.74	224	2,142.07	269	2,572.40	314	3,002.73	359	3,433.06
45	430.32	90	860.65	135	1,290.98	180	1,721.31	225	2,151.63	270	2,581.96	315	3,012.29	360	3,442.62



## Draft Regulations

### Draft Regulation

Public Curator Act  
(R.S.Q., c. C-81)

#### Regulation — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the application of the Public Curator Act, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is mainly to eliminate tariffing for services provided by the Public Curator in relation to the protection of a person and to the provisional administration of certain unclaimed property; its purpose is also to reduce the cost of other services provided by the Public Curator. The draft Regulation also proposes minor amendments concerning a lump-sum payment of a pension and the identification of an interested party that could possibly claim property transferred to the State.

The main purpose of all the amendments is to eliminate or reduce the financial obligations of persons represented and to reduce the financial obligations of other persons covered by the Act to amounts equivalent to cost price.

Further information may be obtained by contacting Luis Curras, Curateur public du Québec, 600, boulevard René-Lévesque Ouest, Montréal (Québec) H3B 4W9 by telephone at (514) 873-4074 or 1 800 363-9020 or by fax at (514) 873-5167.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to Pierre Gabrièle, Public Curator, 600, boulevard René-Lévesque Ouest, Montréal (Québec) H3B 4W9.

ROBERT PERREAULT,  
*Minister of Relations with the  
Citizens and Immigration*

### Regulation to amend the Regulation respecting the application of the Public Curator Act\*

Public Curator Act  
(R.S.Q., c. C-81, ss. 24.1, par. 9, 41, 2nd par., 55, 2nd par., 68, par. 7; 1997, c. 80)

1. The Regulation respecting the application of the Public Curator Act is amended in section 6.1

(1) by substituting the following for clause *a* of subparagraph 1 of the first paragraph:

“(a) if the pension payments have begun, the sum of the payments owing but not paid, with interest accrued at the rate of return of the retirement fund up to the date of each transfer or, as the debtor chooses, that sum plus the residual value of the pension on the date of the transfer; the residual value must be assessed on the basis of the hypotheses used to calculate the liabilities of the retired participant on a solvency basis;”;

(2) by substituting the following for clause *a* of subparagraph 3 of the first paragraph:

“(a) if the pension payments have begun, the sum of the payments owing but not paid and, if any, the interest accrued at the rate provided for in the contract up to the date of each transfer or, as the debtor chooses, that sum plus the residual value of the pension on the date of the transfer;”;

(3) by substituting the following for the second paragraph:

“The values referred to in subparagraphs 1, 3 and 4 of the first paragraph shall be established without regard as to whether or not the benefits or pension credits are unclaimed property.”.

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\* The Regulation respecting the application of the Public Curator Act, made by Order in Council 361-90 dated 21 March 1990 (1990, *G.O.* 2, 633), was last amended by the Regulation made by Order in Council 594-99 dated 26 May 1999 (1999, *G.O.* 2, 1583). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 1999, updated to 1 September 1999.

2. The following is inserted after section 6.5:

**“DIVISION II.3**

**PROVISIONAL ADMINISTRATION OF PROPERTY**

6.6. For the purposes of paragraph 11 of section 24.1 of the Act, the following constitute unclaimed property: funds, securities and other property part of a registered education savings plan referred to in section 146.1 and seq. of the Income Tax Act (R.S.C. (1985), c. 1 (5th suppl.)) for which the interested party has made no claim, engaged in no transaction or given no instruction within three years following the expiry date of the registered education savings plan.”.

3. Section 8 is amended by striking out the words “the representation of persons,” after the words “which the Public Curator may charge for”.

4. The following is substituted for section 9:

“9. The Public Curator may charge, for the management of common trust funds whose portfolios are made up of fixed income investments maturing in less than two years, an amount corresponding to 0.75 % per year of the average assets under administration, payable monthly.

He may charge, for the management of all the other common trust funds, an amount corresponding to 2 % per year of the average assets under administration, payable monthly.”.

5. Schedule I.1 is amended by adding the words “including the date of birth and the social insurance number.” at the end of the second column of paragraph B.

6. The following is substituted for Schedule II:

**“SCHEDULE II**

(s. 8)

**FEES OF THE PUBLIC CURATOR**

**CHAPTER I**

**GENERAL**

1. The hourly rate that may be charged for a service provided by the Public Curator is based on the person who provided the service and is calculated according to the following scale:

— Director	\$134/hour
— Service Head	\$103/hour
— Physician	\$173/hour
— Legal adviser	\$113/hour

— Professional	\$86/hour
— Technician or investigator	\$57/hour
— Clerk or secretary	\$42/hour

2. The hourly rate provided for in section 1 and the fees established according to sections 3, 4, 9 to 23, 26 and 27 shall be indexed on 1 April of each year, according to the increase of the all-item Consumer Price Index for Canada, during the preceding year. The increase shall be calculated based on the ratio of the previous year’s index over the index for the year preceding that one. The index for one year shall be the average of the monthly indexes published by Statistics Canada.

Those rates and fees, indexed in the prescribed manner shall be reduced to the nearest dollar where they contain a fraction of a dollar less than \$0.50; they shall be increased to the nearest dollar where they contain a fraction of a dollar equal to or greater than \$0.50. The variations in the indexed hourly rate and fees shall be published by the Public Curator in Part I of the Gazette officielle du Québec.

3. For the publication of a notice at the registry office stating that the Public Curator is acting as the administrator of an immovable: \$37 per notice.

4. Except with respect to unclaimed property referred to in section 24.1 of the Act: \$5 for the preparation of any notice, call for tenders or other document that must be posted in a public place or published in a newspaper in order to establish the capacity of the Public Curator.

5. For the management of income property: 5 % of the gross income from the rental.

6. For the direct sale of vacant land: 10 % of the sale price and for the direct sale of another immovable: 5 % of the price.

7. Any activity not expressly identified in this Schedule, except those related to the protection of persons or to unclaimed property referred to in section 24.1 of the Act, must be charged the hourly rate provided for in section 1.

**CHAPTER II**

**MANAGEMENT OF PROPERTY BELONGING TO PERSONS REPRESENTED**

8. For all services related to the collection of information for the inventory of the property of the person represented, the fees shall correspond to the hourly rate charged for a technician or an investigator, in accordance with section 1, subject however, to a minimum charge of \$25 per service.

9. For the receipt of an amount of money, a negotiable instrument or another payment order related to a non-capital transaction: \$5, except with respect to income security and the old age pension.

10. For the receipt of an amount of money, a negotiable instrument or another payment order related to a capital transaction: \$10.

11. For a disbursement related to a non-capital transaction: \$5, except in the case of basic expenses related to the person.

### **CHAPTER III PROVISIONAL ADMINISTRATION AND UNCLAIMED PROPERTY**

12. For services related to the opening of a file related to unclaimed successions under articles 696 to 702 of the Civil Code of Québec, including the successions covered by paragraph 4 of section 24 of the Public Curator Act: \$117.

13. For services related to the opening of a file for the unclaimed succession of a person who was under protective supervision, under articles 256 to 267 of the Civil Code of Québec: \$38.

14. For services related to the opening of a file respecting dissolved legal persons or a file referred to in paragraph 10 of section 24 of the Act: \$25.

15. For the research on and receipt of an amount of money, a negotiable instrument or another payment order: \$9, except if it concerns property referred to in section 24.1 of the Act or if it concerns the alienation of property sold by the Public Curator.

16. For the approval of a claim from a creditor in a succession: \$37 per claim.

17. For the preparation of a notice of closure of the inventory of an unclaimed succession in accordance with article 795 of the Civil Code of Québec: \$37 per succession.

18. For the preparation of a notice at the end of the liquidation of an unclaimed succession under article 700 of the Civil Code of Québec and for the preparation of a notice of closure of an account for an unclaimed succession under article 822 of the Civil Code of Québec: \$45 per succession.

19. For the activities required to obtain homologation by the court of a payment proposal for the creditors of an unclaimed succession in accordance with article 811 of the Civil Code of Québec: \$59 per homologation.

20. For the activities required to obtain authorization of the court in accordance with section 37 of the Public Curator Act: \$59 per authorization.

21. For the activities required to close a file for an unclaimed succession or a succession referred to in paragraph 4 of section 24 of the Act: \$25 per succession.

22. For the provisional administration of an unclaimed motor vehicle entrusted to the Public Curator under sections 209.11 to 209.16 of the Highway Safety Code (R.S.Q., c. C-24.2): \$200 per vehicle.

23. For the sale of motor vehicles abandoned on public roads and entrusted to the provisional administration of the Public Curator under sections 380 to 394 of the Highway Safety Code: \$100 per vehicle.

24. For the direct sale of movable property or vehicles, with the exception of motor vehicles whose administration is entrusted to the Public Curator under the Highway Safety Code: 15 % of the gross proceeds of the sale of each movable property or vehicle.

25. For the provisional administration of unclaimed property referred to in section 24.1 of the Act and subsequently transferred to an interested party or to a succession: 10 % of the amount transferred, without exceeding \$200, per unclaimed property.

### **CHAPTER IV PRIVATE TUTORS AND CURATORS**

26. In cases where the assets and income of a minor are entirely frozen upon instituting protective supervision: \$25 at the time of the freeze.

27. To locate the legal representative of a person represented: \$25 per investigation.

28. To obtain and audit the annual reports, the highest of the following rates:

(1) 25 % of the hourly rate charged for a technician or investigator as provided for in section 1, if the audit is automatic and causes no rejection or correction;

(2) 50 % of the rate for a sight review of the audit that causes no rejection or correction;

(3) 100 % of the rate if the audit includes content.”.

7. This Regulation comes into force on 1 April 2000.



## Municipal Affairs

Gouvernement du Québec

### O.C. 1300-99, 1 December 1999

An Act respecting municipal territorial organization  
(R.S.Q., c. O-9)

Amalgamation of Ville de Windsor and Village de Saint-Grégoire-de-Greenlay

WHEREAS each of the municipal councils of Ville de Windsor and Village de Saint-Grégoire-de-Greenlay adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the two municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs and Greater Montréal;

WHEREAS no objection to the application was made and the Minister of Municipal Affairs and Greater Montréal did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the application be granted and that a local municipality be constituted through the amalgamation of Ville de Windsor and Village de Saint-Grégoire-de-Greenlay, on the following conditions:

1. The name of the new town is "Ville de Windsor".
2. The description of the territory of the new town is the description drawn up by the Minister of Natural Resources on 7 September 1999; that description is attached as Schedule A to this Order in Council.
3. The new town is governed by the Cities and Towns Act (R.S.Q., c. C-19).

4. The new town is part of the Municipalité régionale de comté du Val-Saint-François.

5. A provisional council shall hold office until the first general election. It shall be composed of all the members of the two councils existing at the time of the coming into force of this Order in Council. The quorum shall be half the members in office plus one. The current mayors will alternate as mayor and deputy mayor at each sitting of the provisional council. The mayor of the former Ville de Windsor will act as mayor as of the coming into force of this Order in Council.

If a seat is vacant at the time of the coming into force of this Order in Council or becomes vacant during the term of the provisional council, one additional vote shall be allotted to the mayor of the former municipality of origin of the council member whose seat has become vacant. If the vacant seat is that of the mayor, his duties shall be conferred on the councillor appointed by the councillors of the former municipality whose seat of mayor is vacant.

Throughout the term of the provisional council and until the new council decides otherwise, By-law 856 of the former Ville de Windsor, respecting the elected officers' salary, shall apply to the new town.

Throughout the term of the provisional council, the mayors shall retain the qualities required to act within the Municipalité régionale de comté du Val-Saint-François.

6. The first sitting of the provisional council shall be held at the council room of the town hall of the former Ville de Windsor.

7. The first general election shall be held on the first Sunday in the fourth month following the coming into force of this Order in Council. If that date falls on the first Sunday in January, on Easter Sunday or on 1 July, the first general election shall be postponed to the first Sunday in the next month. The second general election shall be held in 2004.

The council of the new town shall be composed of seven members, that is, a mayor and six councillors. The councillors' seats shall be numbered from 1 to 6 from the first general election.

8. For the first general election, the only persons eligible for seat 4 are the persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) if such election were an election of the members of the council of the former Village de Saint-Grégoire-de-Greenlay.

9. Judith Desmeules, director general and clerk of the former Ville de Windsor, shall act as director general and clerk of the new town. Daniel Saint-Onge, treasurer and deputy clerk of the former Ville de Windsor, shall act as treasurer and deputy clerk of the new town. France Boisvert, secretary-treasurer of the former Village de Saint-Grégoire-de-Greenlay, shall act as deputy treasurer of the new town.

10. Any budget adopted by each of the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new town, and the expenditures and revenues must be accounted for separately as if those municipalities continued to exist.

Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budgets of each of the former municipalities in proportion to their standardized property value established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992, amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as it appears in the financial statements of those former municipalities for the last fiscal year ending before this Order in Council comes into force.

The subsidy paid by the Government under the Programme d'aide financière au regroupement municipal (PAFREM) shall be reserved for economic and industrial development purposes.

11. The terms and conditions for apportioning the cost of shared services provided for in intermunicipal agreements in force before the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

12. The working fund of the former Ville de Windsor, at the end of the last fiscal year for which the former municipalities adopted separate budgets, shall constitute the working fund of the new town. The new town shall pay into the fund an additional amount of \$25 000, which is taken from the surplus accumulated on behalf of the former Village de Saint-Grégoire-de-Greenlay; if the surplus is insufficient, the new town shall complete

the amount by imposing a special tax on the taxable immovables of the sector made up of the territory of that former municipality.

13. Any balance of the surplus accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be used for the benefit of the ratepayers of that former municipality on behalf of which it was accumulated. It may be used for carrying out public works in the sector made up of the territory of that former municipality, for reducing taxes applicable to all the taxable immovables of that sector or for repaying debts charged to all that sector.

The amounts reserved from that surplus by a resolution of the council for specific purposes shall be used for provided purposes unless the council of the new town decides to use them in whole or in part for other purposes, for the benefit of the former municipality on behalf of which such reserved amounts were accumulated, in accordance with the provisions of the first paragraph.

14. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets will continue to be charged to all the taxable immovables in the sector made up of the territory of that former municipality.

15. The annual repayment of instalments in principal and interest of all loans made under by-laws adopted by a former municipality shall remain charged to the sector made up of the territory of the former municipality that made the loans, in accordance with the taxation clauses of those by-laws. If the council of the new town decides to amend the taxation clauses of those by-laws in accordance with law, those amendments may affect only the taxable immovables in the sector made up of the territory of that former municipality.

16. For the first complete fiscal year following the coming into force of this Order in Council, the business tax for the sector made up of the territory of the former Village de Saint-Grégoire-de-Greenlay with respect to a business establishment existing on that date shall be imposed at the rate of \$1 per \$100 of rental value. For the second fiscal year, that rate shall be \$3 per \$100 of rental value; for the third, it shall also be \$3; for the fourth, it shall be \$4 and for the fifth, it shall be \$5.50.

For the first five complete fiscal years following the coming into force of this Order in Council, the business tax rate for the sector made up of the territory of the former Ville de Windsor and for new business establish-



ments located on the territory of the new town shall be \$5.50 per \$100 of rental value.

17. Any debt or gain that may result from legal proceedings, for an act performed by a former municipality, shall be charged or credited to all the taxable immovables in the sector made up of the territory of that former municipality.

18. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new town.

19. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new town in order to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the new town, provided that such a by-law comes into force within five years of the coming into force of this Order in Council.

Such a by-law must be approved, in accordance with the Act respecting elections and referendums in municipalities, by the qualified voters of the whole territory of the new town.

20. In accordance with the Order in Council concerning the amendment to the agreement respecting the Cour municipale de la Municipalité régionale de comté du Val-Saint-François, which will be made under the Act respecting municipal courts (R.S.Q., c. C-72.01), the Cour municipale de la Municipalité régionale de comté du Val-Saint-François will have jurisdiction over the territory of the new town.

21. A municipal housing bureau is incorporated under the name of "Office municipal d'habitation de Windsor".

That municipal bureau shall succeed to the municipal housing bureau of the former Ville de Windsor, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8), amended by section 273 of Chapter 40 of the Statutes of 1999, apply to the municipal housing bureau of the new Ville de Windsor as if it had been incorporated by letters patent under section 57 of that Act also amended by section 273.

The members of the bureau are the members of the municipal housing bureau of the former Ville de Windsor.

22. For the five years following the coming into force of this Order in Council, the bicycle path located in the sector made up of the territory of the former Village de Saint-Grégoire-de-Greenlay and described in Schedule B may not be moved.

23. Notwithstanding section 14.1 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 2 of Chapter 31 of the Statutes of 1999 and by section 133 of Chapter 40 of the Statutes of 1999, the roll of rental values of the former Ville de Windsor shall become the roll of rental values of the new town and shall remain in force until 31 December 2002.

Business establishments of the former Village de Saint-Grégoire-de-Greenlay shall be registered by making alterations to the roll of rental values of the former Ville de Windsor. The provisions of section 174.2 and seq. of the Act apply, adapted as required, to those alterations and their effective date is the date of coming into force of this Order in Council.

24. Notwithstanding section 119 of the Act respecting municipal territorial organization, amended by section 202 of Chapter 40 of the Statutes of 1999, the new town shall use the values entered on the property assessment rolls in force for the 2000 fiscal year, updated and adjusted as of the coming into force of this Order in Council.

The adjustment shall be made as follows: the values entered on the property assessment roll of the former Village de Saint-Grégoire-de-Greenlay are divided by the median proportion of such roll and multiplied by the median proportion of the property assessment roll of the former Ville de Windsor; the median proportions used are those established for the 2000 fiscal year.

The roll in force in the former Ville de Windsor for the 2000 fiscal year and the amended roll of the former Village de Saint-Grégoire-de-Greenlay in accordance with the second paragraph shall constitute the roll of the new town for the first fiscal year of the new town. The median proportion and the comparative factor of that roll shall be those of the former Ville de Windsor. The first fiscal year of the new town is deemed to be the first year of application of the roll.

25. The new town undertakes to continue the following projects:

- waterworks and sewer works on Rue Gardner;
- waterworks on a part of Rue De La Croix;
- waterworks and sewer works in Greenlay sud (Jolin) sector.

26. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## SCHEDULE A

### OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF THE NEW VILLE DE WINDSOR, IN THE MUNICIPALITÉ RÉGIONALE DE COMTÉ DU VAL-SAINT-FRANÇOIS

The current territory of Village de Saint-Grégoire-de-Greenlay and Ville de Windsor, in the Municipalité régionale de comté du Val-Saint-François, comprising, in reference to the cadastres of the townships of Windsor and Brompton and Village de Windsor Mills, the lots or parts of lots and their present and future subdivisions, as well as the roads, routes, streets, railway rights-of-way, islands, islets, lakes, watercourses or parts thereof, the whole within the two perimeters described hereafter, namely:

#### First perimeter

Starting from the apex of the northern angle of lot 791 of the cadastre of Canton de Windsor; thence, successively, the following lines and demarcations: in reference to that cadastre, southeasterly, successively, the northeastern line of lot 791 and of lot 796, that latter line extended across Route 249 that it meets then the northeastern line of lot 797; southwesterly, successively, the southeastern line of lots 797 and 798, that latter line extended across Rivière Stoke that it meets then the southeastern line of lots 819 and 820; southeasterly, successively, the northeastern line of lot 789 of the cadastre of Village de Windsor Mills then the northeastern line of lots 895, 896 and 897 of the cadastre of Canton de Windsor; in reference to the latter cadastre, southwesterly, the southeastern line of lot 897 and its extension to the southwest side of the right-of-way of a public road located on the dividing line between ranges 12 and 13; southeasterly, the southwest side of the right-of-way of the said public road to the north side of the right-of-way of Chemin du 12<sup>e</sup> Rang; in a general westerly direction, the north side of the right-of-way of the said road to the eastern line of lot 924-10; successively north-

westerly, westerly and southerly, the eastern and northern lines and part of the western line of the said lot to the northern line of lot 924-8; westerly, the northern line of lots 924-8 and 924-7; successively northerly and westerly, part of the eastern line and the northern line of lot 924-17 then the northern line of lot 924-5; northeasterly, part of the dividing line between lots 923 and 924 to a curved line, parallel to and 107.6 metres from the centre line of Chemin du 12<sup>e</sup> Rang; in a general westerly direction, in lot 923, the said curved line to its meeting point with the easterly extension of the northern line of lot 923-3; westerly, successively, the said extension, the northern line of the said lot and its extension to the dividing line between lots 922 and 923; northwesterly, in lot 922, a straight line parallel to the dividing line between ranges 12 and 13 to the dividing line between lots 922 and 921; northeasterly, part of the said dividing line between lots to the southwestern line of lot 896; northwesterly, successively, part of the southwestern line of the said lot and the southwestern line of lot 895; southwesterly, part of the dividing line between lots 865 and 801 of the cadastre of Village de Windsor Mills of lot 920 of the cadastre of Canton de Windsor to a point located 237.4 metres from Route 143 measured along the said dividing line between lots; southeasterly, a straight line in lot 920 of the cadastre of Canton de Windsor to a point located on a line parallel to the said dividing line between lots and 228.6 metres therefrom and located, the said point, 304.8 metres from Route 143, measured along the said parallel line; southwesterly, in lot 920 of the said cadastre, the said parallel line crossing Route 143 and a railway (lot 983 of the cadastre of Canton de Windsor) and extended to the centre line of Rivière Saint-François; in a general northwesterly direction, the centre line of the said river downstream to the southwesterly extension of the dividing line between lots 889 and 888 of the cadastre of Canton de Windsor; northeasterly, successively, the said extension and the line dividing lots 889 and 891, on the one side, from lot 888, on the other side, that line extended across a railway (lot 894 of the said cadastre) and Route 143 that it meets and crossing lot 1002 of the said cadastre, then again the dividing line between lots 889 and 888 to a line parallel to the northeast side of Route 143 and 304.8 metres distant therefrom; southeasterly, the said parallel line, crossing lots 889 and 893 of the said cadastre to the northwestern line of lot 1 of the cadastre of Village de Windsor Mills; successively northeasterly and southeasterly, part of the broken dividing line between the cadastre of Village de Windsor Mills and the cadastre of Canton de Windsor to the northwestern line of lot 791 of the latter cadastre; finally, northeasterly, the northwestern line of lot 791 of the said cadastre to the starting point.

## Second perimeter

Starting from the intersection point of the dividing line between lots 7D and 7C of Rang 1 of the cadastre of Canton de Brompton with the left bank of Rivière Saint-François; thence, successively, the following lines and demarcations: in reference to the said cadastre, in a general southeasterly direction, the left bank of the said river to the line dividing lots 11-1 and 11A of Rang 1 from lot 12B of Rang 2; southwesterly, the said dividing line between lots extended across Chemin de la Rivière that it meets; northwesterly, successively, the dividing line between ranges 1 and 2 and the northeast side of the right-of-way of Chemin 2<sup>e</sup> Rang to the dividing line between lots 7D and 7C of Rang 1, that line crossing Autoroute 55 and Route 249 that it meets; finally, north-easterly, the said dividing line between lots to the starting point, that line crossing Autoroute 55 and Chemin de la Rivière that it meets.

Those perimeters define the limits of the territory of the new Ville de Windsor.

In this description, measures are expressed in metres (SI units).

Ministère des Ressources naturelles  
Direction de l'information foncière sur le territoire public  
Division de l'arpentage foncier

Charlesbourg, 7 September 1999

Prepared by: JEAN-PIERRE LACROIX,  
*Land surveyor*

W-63/1

## SCHEDULE B

Description of the location of the bicycle path:

“a strip of land 5 metres wide, located at the limit of the northeastern right-of-way of Autoroute 55. That strip of land starts at the end of Côte Vertu in the municipality of Village de Saint-Grégoire-de-Greenlay in a southeasterly direction along the said right-of-way and ends about 3.25 km farther in the Municipalité de Saint-François-Xavier-de-Brompton at the intersection of Chemin de la Rivière. The distance travelled on the territory of Village de Saint-Grégoire-de-Greenlay is approximately 650 metres and approximately 2 600 metres on the territory of Saint-François-de-Brompton.”.

3247

Gouvernement du Québec

## O.C. 1406-99, 15 December 1999

An Act respecting municipal territorial organization  
(R.S.Q., c. O-9)

Amalgamation of the Village de Saint-Flavien and the Paroisse de Saint-Flavien

WHEREAS each of the municipal councils of the Village de Saint-Flavien and the Paroisse de Saint-Flavien adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the two municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs and Greater Montréal;

WHEREAS no objections were sent to the Minister of Municipal Affairs and Greater Montréal, and the Minister did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the application be granted and that a local municipality resulting from the amalgamation of the Village de Saint-Flavien and the Paroisse de Saint-Flavien be constituted, under the following conditions:

1. The name of the new municipality shall be “Municipalité de Saint-Flavien”.
2. The description of the territory of the new municipality shall be the description drawn up by the Minister of Natural Resources on 13 September 1999; that description is attached as a Schedule to this Order in Council.
3. The new municipality shall be governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).
4. The new municipality shall be part of the Municipalité régionale de comté de Lotbinière.

5. A provisional council shall hold office until the first general election. It shall be composed of all the members of the two councils existing at the time of the coming into force of this Order in Council. The quorum shall be half the members in office plus one. Any decision of the provisional council shall be made by a majority vote of two thirds. The current mayors will alternate as mayor and deputy mayor each month from the date of coming into force of this Order in Council.

A draw of lots held at the first sitting of the provisional council shall determine which mayor shall serve first as mayor of the new municipality.

If a seat is vacant at the time of the coming into force of this Order in Council or becomes vacant during the term of the provisional council, one additional vote per vacant seat shall be allotted to the mayor of the former municipality of origin of the council member whose seat has become vacant.

Throughout the term of the provisional council, the mayors of the former municipalities shall continue to sit on the council of the Municipalité régionale de comté de Lotbinière and they shall have the same number of votes as before the coming into force of this Order in Council.

Throughout the term of the provisional council, the elected municipal officers shall receive the same remuneration as they received before the coming into force of this Order in Council.

6. The first sitting of the provisional council shall be held at the town hall common to both former municipalities, at 6, rue Caux.

The offices of the new municipality shall be located in the town hall of the former municipalities until the council of elected officers decides otherwise.

7. The first general election shall be held on the first Sunday of the fourth month following the month of the coming into force of this Order in Council. If the fourth month is January, the first general election shall be postponed to the first Sunday in February. If that fourth month is July, August or September, the election shall be postponed to the first Sunday in October. The second general election shall be held on the first Sunday in November 2003.

The council of the new municipality shall be composed of seven members, that is, a mayor and six councillors.

8. For the first general election, only those persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), if such election were an election of the council members of the former Village de Saint-Flavien, shall be eligible for seats 1, 3 and 5; only those persons who would be eligible under the aforementioned Act, if such election were an election of the council members of the former Paroisse de Saint-Flavien shall be eligible for seats 2, 4 and 6.

For any general election following the first general election, the territory of the new municipality shall be divided into six electoral districts in accordance with the Act respecting elections and referendums in municipalities, that is, three districts per sector made up of the territory of each of the former municipalities.

9. Mr. Mario Roy, secretary-treasurer of the former Village de Saint-Flavien and of the former Paroisse de Saint-Flavien, shall act as the secretary-treasurer of the new municipality.

10. Any budget adopted by the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new municipality and the expenditures and revenues shall be accounted for separately as if the former municipalities continued to exist. Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budgets of each of the former municipalities in equal shares.

11. The terms and conditions for the allocation of expenditures for shared services provided for in intermunicipal agreements in force before the coming into force of the Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

12. Any surplus accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be used for the benefit of ratepayers in the sector made up of the territory of that former municipality. The surplus accumulated on behalf of the former Paroisse de Saint-Flavien shall be used under a municipal program intended to make the septic facilities of that sector comply with the Regulation respecting waste water disposal systems for isolated dwellings (R.R.Q., 1981, c. Q-2, r. 8, amended by Order in Council 995-95 dated 19 July 1995).

13. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall remain charged to all the taxable immovables of the sector made up of the territory of that former municipality.

14. The annual repayment of the instalments in capital and interest of all the loans made under by-laws adopted by a former municipality shall remain charged to the taxable immovables in the sector made up of the territory of the former municipality which contracted them, in accordance with the taxation clauses in those by-laws. If the council of the new municipality decides to amend the taxation clauses in those by-laws in accordance with the law, such amendments may only affect the taxable immovables located in the sector made up of the territory of that former municipality.

15. Any debt or gain that may result from legal proceedings in respect of an act performed by a former municipality shall remain charged to or used for the benefit of all the taxable immovables in the sector made up of the territory of that former municipality.

16. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new municipality.

17. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new municipality in order to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the new municipality, provided that such a by-law comes into force within two years of the coming into force of the revised development plans of the Municipalité régionale de comté de Lotbinière.

Such a by-law shall be approved, in accordance with the Act respecting elections and referendums in municipalities, by the qualified voters of the whole territory of the new municipality.

18. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

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#### OFFICIAL DESCRIPTION OF THE LIMITS OF THE MUNICIPALITÉ DE SAINT-FLAVIEN, IN THE MUNICIPALITÉ RÉGIONALE DE COMTÉ DE LOTBINIÈRE

The current territory of the Paroisse de Saint-Flavien and of the Village de Saint-Flavien, in the Municipalité régionale de comté de Lotbinière, comprising in reference to the cadastres of the parishes of Saint-Agapit and Saint-Flavien, the lots or parts thereof and their present and future subdivisions, as well as the roads, routes, streets, railways (not shown on the original cadastre), watercourses or parts thereof, the whole within the limits described hereinafter, namely: starting from the apex of the northeastern angle of lot 70 of the cadastre of the Paroisse de Saint-Flavien; thence, successively, the following lines and demarcations: southeasterly, part of the dividing line between the cadastre of the Paroisse de Saint-Flavien and the cadastres of the parishes of Saint-Apollinaire and Saint-Agapit to the apex of the eastern angle of lot 142 of the cadastre of the Paroisse de Saint-Flavien, that line crossing Chemin Rang du Bois-de-l'Ail, Route du Bois-de-l'Ail and Rivière Noire that it meets; in reference to that cadastre, southwesterly, the southeastern line of lot 142 and part of the southeastern line of lot 143 to the northeastern line of lot 184; southeasterly, the said lot line and its extension to the east side of the right-of-way of Chemin Rang des Pointes; northerly, the east side of the right-of-way of the said road to the northeastern line of lot 182; southeasterly, the said lot line; westerly, part of the dividing line between the cadastres of the parishes of Saint-Flavien and Saint-Agapit to the northeastern line of lot 103 of the latter cadastre, that line crossing Route Moreau that it meets; southeasterly, the northeastern line of lots 103 and 102 and its extension into lot 100 to the southeastern line of the said lot, that line extended across Rivière aux Cèdres that it meets; southwesterly, part of the southeastern line of the said lot to the dividing line between the cadastres of the parishes of Saint-Flavien and Saint-Agapit; southeasterly, part of the said line dividing the cadastres to the southern line of lot 317 of the cadastre of the Paroisse de Saint-Flavien; in reference to that cadastre, westerly, the said lot line; southeasterly, the southwestern line of lots 318-A, 319-B and 319-A; westerly, the southern line of lot 319 to the northeastern side of the right-of-way of Route 271; southeasterly, the northeastern side of the right-of-way of the said route to the eastern extension of the northern line of lot 439-A; westerly, successively, the said extension and the southern line of the said lot, that line extended across Rivière aux Cèdres that it meets; northwesterly, part of the line dividing the cadastres of the parishes of Saint-Flavien and Saint-Édouard to the northern line of lot 385 of the former cadastre, that line crossing Rivière aux Ormes, a railway (not shown on the original cadastre), Autoroute 20

and Route de la Seigneurie that it meets; in reference to the cadastre of the Paroisse de Saint-Flavien, in a general easterly direction, the broken line dividing lots 385, 384 and 237 on the one side and lots 475, 383, 235 and 236 on the other side and its extension to the northeastern side of the right-of-way of Route Rang de la Pointe-du-Jour, that line crossing Route de la Seigneurie, Autoroute 20, a railway (not shown on the original cadastre), and Rue Saint-André, that line also extended across Route 271 that it meets; northwesterly, the northeastern side of the right-of-way of Route Rang de la Pointe-du-Jour to the southeastern line of lot 91, that line extended across Ruisseau Tête de la rivière Huron that it meets; northeasterly, the southeastern line of lots 91 and 92 to the southwestern side of the right-of-way of Chemin Rang de la Pointe-du-Jour; northwesterly, the southwestern side of the right-of-way of the said road bounding on the northeast lot 91, to the apex of the northern angle of the said lot, that line crossing the railway (not shown on the original cadastre) and Autoroute 20 that it meets; finally, successively, easterly and northeasterly, the northwestern line of lots 88 in descending order to 70 to the starting point, that line crossing Autoroute 20, the railway (not shown on the original cadastre), Route des Crêtes and Chemin Rang de la Pointe-du-Jour that it meets.

The said limits define the territory of the Municipalité de Saint-Flavien.

Ministère des Ressources naturelles  
Direction de l'information foncière sur le territoire public  
Division de l'arpentage foncier

Charlesbourg, 13 September 1999

Prepared by: JEAN-PIERRE LACROIX,  
*Land surveyor*

F-134/1

3286

Gouvernement du Québec

### **O.C. 1407-99, 15 December 1999**

An Act respecting municipal territorial organization  
(R.S.Q., c. O-9)

Amalgamation of the Village de Grandes-Bergeronnes and the Canton de Bergeronnes

WHEREAS each of the municipal councils of Village de Grandes-Bergeronnes and Canton de Bergeronnes adopted a by-law authorizing the filing of a joint appli-

cation with the Government requesting that it constitute a local municipality through the amalgamation of the two municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs and Greater Montréal;

WHEREAS no objection was sent to the Minister of Municipal Affairs and Greater Montréal, and the Minister did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the application be granted and that a local municipality resulting from the amalgamation of Village de Grandes-Bergeronnes and Canton de Bergeronnes be constituted, under the following conditions:

1. The name of the new municipality is "Municipalité des Bergeronnes".

2. The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 8 October 1999; that description is attached as a Schedule to this Order in Council.

3. The new municipality is governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

4. The new municipality will be part of the Municipalité régionale de comté de La Haute-Côte-Nord.

5. A provisional council shall hold office until the first general election. It shall be composed of all the members of the two councils existing at the time of the coming into force of this Order in Council. The quorum shall be half the members in office plus one, including at least two councillors from each of the former municipalities. The mayor of the former Village de Grandes-Bergeronnes will act as the mayor of the provisional council and the mayor of the former Canton de Bergeronnes will act as deputy mayor. Throughout the term of the provisional council, the elected municipal officers shall receive the same remuneration as before the coming into force of this Order in Council.

If a seat is vacant at the time of the coming into force of this Order in Council or becomes vacant during the

term of the provisional council, one additional vote shall be allotted to the mayor of the former municipality of origin of the council member whose seat has become vacant.

The mayors of the former municipalities shall continue to sit on the council of the Municipalité régionale de comté de La Haute-Côte-Nord until the first general election and shall have the same number of votes as before the coming into force of this Order in Council.

6. The first sitting of the provisional council shall be held at the town hall, at 424, rue de la Mer, in the territory of the former village.

7. The first general election shall be held on the first Sunday in May 2000. The second general election shall be held on the first Sunday of November 2003.

The council of the new municipality shall be composed of seven members, that is, a mayor and six councillors. From the first general election, the councillors' seats shall be numbered from 1 to 6.

By-law No. 120 of the former Village de Grandes-Bergeronnes respecting the remuneration of elected municipal officers applies to the new municipality, until it is amended by the council of the new municipality.

8. For the first and second general elections and for any partial election held after the first general election and before the third general election, only those persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), if such election were an election of the council members of the former Canton de Bergeronnes, shall be eligible for seats 1 and 4; only those persons who would be eligible under the aforementioned Act, if such election were an election of the council members of the former Village de Grandes-Bergeronnes shall be eligible for seats 2, 3, 5 and 6.

9. The secretary-treasurer of the former Village de Grandes-Bergeronnes, Hélène Hervieux, shall be the first secretary-treasurer of the new municipality.

10. Any budget adopted by each of the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new municipality and the expenditures and revenues shall be accounted for separately as if the former municipalities continued to exist.

Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation

shall be charged to the budgets of each of the former municipalities in proportion to their standardized real estate values, established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992 amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as it appears in the financial statements of those former municipalities for the fiscal year preceding the year during which this Order in Council comes into force.

11. If section 10 applies, the portion of the subsidy paid under the Programme d'aide financière au regroupement municipal (PAFREM) in relation to the first year of the amalgamation, less the expenditures recognized by the council as resulting from the amalgamation and financed by that portion, shall constitute a reserved amount to be paid into the general fund of the new municipality for the first fiscal year for which the new municipality does not apply separate budgets.

12. The terms and conditions for the allocation of expenditures for shared services provided for in intermunicipal agreements in force before the coming into force of the Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

13. The working fund of the new municipality shall be made up of the working fund of the former Village de Grandes-Bergeronnes as it exists at the end of the last fiscal year for which the former municipalities adopted separate budgets.

Moneys borrowed from the working fund of the former Village de Grandes-Bergeronnes to purchase the tractor (resolution No. 95-07-02564), the computer system (resolution No. 97-011-2869) and to convert the mezzanine of the Centre civique into a youth centre and to lay out a new municipal office shall be repaid out of the general fund of the new municipality according to the deadlines determined by the council of the former Village de Grandes-Bergeronnes.

During the twelve fiscal years following the last year for which the former municipalities adopted separate budgets, the new municipality shall maintain the working fund created under the first paragraph and the capital authorized is at least equal to that of the fund of the former Village de Grandes-Bergeronnes.

14. Any surplus accumulated on behalf of the former Village de Grandes-Bergeronnes at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be used as follows:

(a) a maximum of \$25 000 shall be reserved for the annual repayment of the instalments in principal and interest on the loan made under by-law 102 of that former village;

(b) if there is a balance, a maximum of \$40 000 shall be paid into the general fund of the new municipality;

(c) if there is still a balance, it shall be used for the benefit of ratepayers in the sector made up of the territory of the former Village de Grandes-Bergeronnes. It may be used to carry out public works in that sector, to cut the taxes applicable to all the taxable immovables located therein or to repay debts charged to the village.

15. Any surplus accumulated on behalf of the former Canton de Bergeronnes at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be used as follows:

(a) it shall be used to repay any amount borrowed by that former township under by-law No. 98-10-131;

(b) if there is a balance, it shall be paid into the general fund of the new municipality up to an amount equal to half the amount paid under paragraph *b* of section 14;

(c) if there is still a balance, it shall be used for the benefit of ratepayers in the sector made up of the territory of the former Canton de Bergeronnes. It may be used to carry out public works in that sector, to cut the taxes applicable to all the taxable immovables located therein or to repay debts charged to the township.

16. The subsidy paid to the new municipality under the Programme d'aide financière au regroupement municipal (PAFREM) shall be used as a priority to purchase material and equipment and to carry out works necessary for fire fighting. Notwithstanding the foregoing, all or part of that subsidy may be used for any other purpose deemed urgent and necessary by a vote of the absolute majority of the council members of the new municipality.

17. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall remain charged to all the taxable immovables of the sector made up of the territory of that former municipality.

18. The annual repayment of the instalments in principal and interest on the loan made under by-law No. 23

of the former Village de Grandes-Bergeronnes (construction of the water supply and sewer system) shall become charged to all the users of the water and sewer system of the new municipality; those instalments shall be paid by means of a tariff of compensation to be fixed annually by the council of the new municipality.

The taxation clause in by-law No. 23 shall be amended accordingly. The new municipality may amend the by-law in accordance with law if it carries out work to extend the system.

19. The annual repayment of the instalments in principal and interest on loan by-law No. 63 of the former Village de Grandes-Bergeronnes (repair of the dam-water reservoir of Lac à Pit) shall become charged to all the taxable immovables of the new municipality which are linked to the water system on the basis of their value at it appears on the assessment roll in force each year.

The taxation clause in by-law No. 63 shall be amended accordingly. The new municipality may amend the by-law in accordance with law if it carries out work to extend the system.

20. The annual repayment of the instalments in principal and interest on all the loans made under by-laws adopted by a former municipality before the coming into force of this Order in Council and not covered by sections 18 and 19 shall remain charged to the sector made up of the territory of the former municipality that contracted them, in accordance with the taxation clauses in those by-laws.

If the new municipality decides to amend the taxation clauses in those by-laws in accordance with law, such amendments may only affect the taxable immovables located in the sector made up of the territory of that former municipality.

21. Any available balance resulting from a loan by-law shall be used to pay the annual instalments in principal and interest on that loan or, if the securities were issued for a term shorter than the term originally fixed, to reduce the balance of that loan.

If the available balances are used to pay the annual instalments on the loans, the rate of the tax imposed to pay the said instalments shall be reduced so that the revenues from the tax be equivalent to the remaining balance, less the available balance used.

22. Any debt or gain that may result from legal proceedings as well as the expenses incurred for those



proceedings in respect of an act performed by a former municipality shall remain charged to or used for the benefit of all the taxable immovables in the sector made up of the territory of that former municipality.

23. A municipal housing bureau is incorporated under the name of "Office municipal d'habitation de la Municipalité des Bergeronnes".

That municipal bureau shall succeed to the municipal housing bureau of the former Village de Grandes-Bergeronnes, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8), amended by section 273 of Chapter 40 of the Statutes of 1999, apply to the municipal housing bureau of the new Municipalité de Bergeronnes as if it had been incorporated by letters patent under section 57 of that Act, also amended by that section 273.

The members of the bureau shall be the members of the municipal housing bureau of the former Village de Grandes-Bergeronnes.

24. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new municipality in order to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the municipality, provided that such a by-law comes into force within two years of the coming into force of this Order in Council.

Such a by-law must be approved, in accordance with the Act respecting elections and referendums in municipalities, by the qualified voters of the whole territory of the new municipality.

25. All the movable and immovable property belonging to each of the former municipalities shall become the property of the municipality.

26. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

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#### OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF THE MUNICIPALITÉ DE LES BERGERONNES, IN THE MUNICIPALITÉ RÉGIONALE DE COMTÉ DE LA HAUTE-CÔTE-NORD

The current territory of the Canton de Bergeronnes and of the Village de Grandes-Bergeronnes, in the Municipalité régionale de comté de La Haute-Côte-Nord, comprising in reference to the cadastres of the townships of Bergeronnes and Tadoussac, the lots or parts thereof, the blocks or parts thereof and their present and future subdivisions, as well as the roads, routes, islands, lakes, watercourses or parts thereof, the whole within the limits described hereinafter, namely: starting from the apex of the northern angle of lot 54 of the cadastre of the Canton de Bergeronnes; thence, successively, the following lines and demarcations: southeasterly, the dividing line between the cadastres of the townships of Bergeronnes and d'Escoumins, that line crossing Rivière à Cassette and Route 138 that it meets; in a general southwesterly direction, the left shore of the St. Lawrence River to the left bank of Rivière des Grandes Bergeronnes; in a general northerly direction, the left bank of the said river to its meeting point with the southeasterly extension of the northeastern line of lot 50 of Rang 2 of the cadastre of Canton de Bergeronnes; northwesterly, the said extension to the right bank of Rivière des Grandes Bergeronnes; in a general southwesterly direction, successively, the right bank of the said river then the left shore of the St. Lawrence River to the left bank of Rivière des Petites Bergeronnes; in a general northwesterly direction, the left bank of the said river to its meeting with the eastward extension of the dividing line between the cadastres of the townships of Bergeronnes and Tadoussac; westerly, the said extension to the right bank of the said river, in a general southerly direction, successively, the right bank of the said river then the left shore of the St. Lawrence River to the apex of the southern angle of lot 457 of the cadastre of the Canton de Tadoussac; northwesterly, the southwestern line of lots 457, 456, 465, 468, 469, 472, 473, 476, 477, 478 and 480 to 496 of the said cadastre, that line crossing Lac Brûlés, Route 138 and Lac Roger that it meets; westerly, part of the dividing line between the cadastres of the townships of Bergeronnes and Tadoussac to the apex of the eastern angle of block K of the cadastre of the Canton de Bergeronnes, that line crossing lakes Pacreau and à Jacques that it meets; finally, northeasterly, the dividing line between the cadastres of the townships of Bergeronnes and Pontgravé to the starting point, that line crossing Rivière des Sables, lakes Donald, Louise and Rivière à Cassette that it meets.

The said limits define the territory of the Municipalité de Les Bergeronnes.

Ministère des Ressources naturelles  
Direction de l'information foncière sur le territoire public  
Division de l'arpentage foncier

Charlesbourg, 8 October 1999

Prepared by: JEAN-FRANÇOIS BOUCHER,  
*Land surveyor*

L-357/1

3308

Gouvernement du Québec

### **O.C. 1408-99, 15 December 1999**

An Act respecting municipal territorial organization  
(R.S.Q., c. O-9)

Amalgamation of the Village de Saint-André-Est, of the Paroisse de Saint-André-d'Argenteuil and of the Village de Carillon

WHEREAS each of the municipal councils of the Village de Saint-André-Est, the Paroisse de Saint-André-d'Argenteuil and the Village de Carillon adopted a by-law authorizing the filing of a joint application with the Government, requesting that it constitute a local municipality resulting from the amalgamation of those three municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs and Greater Montréal;

WHEREAS objections were sent to the Minister of Municipal Affairs and Greater Montréal, and the Minister did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the application be granted and that a local municipality resulting from the amalgamation of the Village de Saint-André-Est, of the Paroisse de Saint-André-

d'Argenteuil and of the Village de Carillon be constituted, under the following conditions:

1. The name of the new municipality shall be "Municipalité de Saint-André-Carillon". Before the first general election, the council of the new municipality may submit an application for a change of name, in accordance with the Act respecting municipal territorial organization.

2. The description of the territory of the new municipality is the description drawn up by the Minister of Natural Resources on 27 October 1999; that description is attached as a Schedule to this Order in Council.

3. The new municipality shall be governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

4. The new municipality shall be part of the Municipalité régionale de comté d'Argenteuil.

5. A provisional council shall remain in office until the first general election. It shall be composed of the mayor and council members for seats 2, 5 and 6 of the former Village de Saint-André-Est, the mayor and the council members for seats 1, 4 and 6 of the former Paroisse de Saint-André-d'Argenteuil and the mayor and the council members for seats 2 and 5 of the former Village de Carillon. The quorum shall be half the members in office plus one. The current mayors shall alternate as mayor of the provisional council for three equal periods. The mayor of the former Village de Saint-André-Est shall act as mayor of the provisional council for the first period, the mayor of the former Paroisse de Saint-André-d'Argenteuil for the second period and the mayor of the former Village de Carillon for the third period. The mayor of the former Paroisse de Saint-André-d'Argenteuil shall act as deputy mayor of the provisional council for the first period, the mayor of the former Village de Carillon for the second period and the mayor of the former Village de Saint-André-Est for the third period.

If a seat is vacant at the time of the coming into force of this Order in Council or becomes vacant during the term of the provisional council, an additional vote shall be granted to the mayor of the former municipality to which the seat belonged.

The members of the provisional council shall receive the same remuneration as the council members of the former Village de Saint-André-Est were receiving at the time of the coming into force of this Order in Council.

The mayor of the former Village de Saint-André-Est, of the former Paroisse de Saint-André-d'Argenteuil and

of the former Village de Carillon shall continue to sit on the council of the Municipalité régionale de comté d'Argenteuil until the first general election and they shall have the same number of votes as before the coming into force of this Order in Council.

6. The first meeting of the provisional council shall be held at the community hall in Saint-André-Est.

7. The first general election shall be held on 4 June 2000. The second general election shall be held on the first Sunday in November 2003.

8. For the first general election, the territory of the new municipality shall be divided into six electoral districts in accordance with the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2).

9. Ms. Linne Roquebrune, secretary-treasurer of the former Village de Saint-André-Est, shall act as secretary-treasurer for the new municipality, unless the council members elected in the first general election decide differently.

10. Any budget adopted by one of the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new municipality, and the expenditures and revenues shall be accounted for separately as if those municipalities had continued to exist. Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budget of each of the former municipalities in proportion to their standardized property values, established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992, amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as appearing in the financial statements for those municipalities for the last fiscal year ended before the coming into force of this Order in Council.

11. If section 10 applies, the portion of the subsidy granted under the Programme d'aide financière au regroupement municipal (PAFREM) for the first year following the coming into force of this Order in Council, less the expenditures recognized by the council as resulting from the amalgamation and directly funded by that portion of the subsidy, shall constitute a reserve to be paid into the general fund of the new municipality for the first fiscal year in which the new municipality does not apply separate budgets.

12. The terms and conditions for apportioning the cost of the joint services provided for in the inter-

municipal agreements in force before the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

13. The working fund of the new municipality is made up of the working fund of each of the former municipalities as they exist at the end of the last fiscal year for which the former municipalities adopted separate budgets.

The moneys borrowed from the working fund of each of the former municipalities shall be repaid out of the general fund of the new municipality.

14. At the end of the last fiscal year for which the former municipalities adopted separate budgets, the new municipality shall transfer an amount of \$110 000 from the accumulated surpluses of the former municipalities to its general fund, as follows:

— an amount of \$50 000 from the accumulated surplus of the former Village de Saint-André-Est;

— an amount of \$50 000 from the accumulated surplus of the former Paroisse de Saint-André-d'Argenteuil;

— an amount of \$10 000 from the accumulated surplus of the former Village de Carillon.

Should the accumulated surplus of a specific municipality not cover that amount, the new municipality shall complete it by imposing a special tax on the sector formed of the territory of the former municipality, based on the value of the taxable immovables entered on the assessment roll in force.

15. Any balance in the accumulated surplus of a former municipality, after the transactions provided for in section 14 have been carried out, shall be used by the new municipality for the benefit of the ratepayers of the sector formed of the territory of the former municipality, on the following terms and conditions:

— the balance of the accumulated surplus of the former Village de Saint-André-Est shall be used for works in that sector;

— the balance of the accumulated surplus of the former Paroisse de Saint-André-d'Argenteuil shall be used for tax reductions applicable to all the taxable immovables in that sector;

— the balance of the accumulated surplus of the former Village de Carillon shall be used for works in that sector.

16. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipality adopted a separate budget shall continue to be charged to all the taxable immovables of the sector formed of the territory of that former municipality.

17. The annual repayment of the principal and interest of all the loans taken out under By-law 126 adopted by the former Village de Saint-André-Est shall be chargeable to all the taxable immovables of the new municipality based on the value entered on the assessment roll in force each year. The taxation clauses provided for in that by-law shall be amended accordingly.

18. The annual repayment of the principal and interest of all the loans taken out under by-laws adopted by a former municipality before the coming into force of this Order in Council and not referred to in section 17 shall continue to be charged to the sector formed of the territory of that former municipality, in accordance with the taxation clauses provided for in those by-laws. If the new municipality decides to amend the taxation clauses provided for in those by-laws in accordance with the law, such amendments shall affect only the taxable immovables of the sector formed of the territory of the former municipality.

19. Any debt or gain that may result from legal proceedings for any act performed by a former municipality shall continue to be charged or credited to all the taxable immovables of the sector formed of the territory of that former municipality.

20. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new municipality in order to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the new municipality, provided that such a by-law comes into force within four years of the coming into force of this Order in Council.

Such a by-law shall be approved, in accordance with the Act respecting elections and referendums in municipalities, by the qualified voters of the entire territory of the new municipality.

21. A reserve shall be constituted so that the new municipality may grant tax credits to all the taxable immovables of the sector formed of the territory of the

former Paroisse de Saint-André-d'Argenteuil. The reserve shall be increased, subject to section 11, by the subsidies received under the PAFREM, in accordance with the terms and conditions provided for in section 22. For the first four full fiscal periods following the coming into force of this Order in Council, the amount of the reserve used for operations is equal to the lesser of the following:

(1) the amount of the tax credit granted under section 23; or

(2) the balance of the reserve.

At the end of the fourth fiscal period, any reserve balance shall be transferred to the general fund of the new municipality.

22. Any amount received as a subsidy under the PAFREM shall be apportioned as follows:

— 65 % shall be paid into the reserve constituted under section 21; and

— 35 % shall be paid into the general fund of the new municipality.

23. For the first four full fiscal periods following the coming into force of this Order in Council, a tax credit shall be granted to all the taxable immovables of the sector formed of the territory of the former Paroisse de Saint-André-d'Argenteuil as follows:

First year:	\$0.1071 per \$100 of assessment;
Second year:	\$0.0803 per \$100 of assessment;
Third year:	\$0.0536 per \$100 of assessment;
Fourth year:	\$0.0268 per \$100 of assessment.

23. A municipal housing bureau shall be incorporated under the name of "Office municipal d'habitation de la Municipalité de Saint-André-Carillon".

That municipal bureau shall succeed to the municipal housing bureau of the former Village de Saint-André-Est, which is dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8), amended by section 273 of chapter 40 of the Statutes of 1999, apply to the municipal housing bureau of the new Municipalité de Saint-André-Carillon as though it had been incorporated by letters patent under section 57 of that Act, also amended by section 273.

The members of the municipal housing bureau of the former Village de Saint-André-Est shall be the members of the new bureau.

25. In accordance with the Order in Council respecting the amendment to the agreement respecting the Cour municipale commune de la Ville de Lachute, to be adopted under the Act respecting municipal courts (R.S.Q., c. C-72.01), the Cour municipale commune de la Ville de Lachute shall have jurisdiction over the territory of the new municipality.

26. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new municipality.

27. This Order in Council comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

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#### OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF THE MUNICIPALITÉ DE SAINT-ANDRÉ-CARILLON, IN THE MUNICIPALITÉ RÉGIONALE DE COMTÉ D'ARGENTEUIL

The current territory of the Paroisse de Saint-André d'Argenteuil and of the villages of Carillon and Saint-André-Est, in the Municipalité régionale de comté d'Argenteuil, including lots 1 to 8 (islands in the Ottawa River) of the cadastre of the Paroisse de Saint Andrews and their present and future subdivisions, and, in reference to the cadastres of the townships of Chatham, Mirabel and of the Paroisse de Saint Andrews, the lots or parts of lots, the blocks or parts of blocks and their present and future subdivisions, as well as the roads, routes, autoroutes, streets, railway rights-of-way, islands, islets, lakes, watercourses or parts thereof within the limits described hereafter, namely: starting from the apex of the northeastern angle of Lot 709 of the cadastre of the Paroisse de Saint Andrews; thence, successively, the following lines and demarcations: southerly, successively, the line dividing the cadastres of the parishes of Saint Andrews and Saint-Hermas, the east line of lots 18-10, 18-9, 18-15 and 18-12 of the cadastre of Mirabel and part of the line dividing the cadastre of the Paroisse de Saint Andrews and the cadastre of Mirabel to the south line of Lot 523 of the first cadastre, that line crossing in its first section the rivers Noire and Rouge, Ruisseau Lepage, and the railway right-of-way that it meets; in a general southwesterly direction, the broken line dividing the cadastres of the parishes of Saint Andrews and Saint-Placide to the north bank of the Ottawa River; in reference to the first cadastre, in a general westerly direction, the north bank of the said river and its extension, facing Lot 486, up to the centre line of the Rivière

du Nord; in a general southwesterly direction, the centre line of the said river downstream, skirting to the left lots 9, 10-1, 10-2 and 10-3 (islands) up to the centre line of the Ottawa River; in a general northwesterly direction, the centre line of the said river upstream up to the point where it meets the southwest extension of the southeast line of Lot 166, that line bordering to the southwest blocks 1 and 2; northeasterly, the said extension up to the north bank of the Ottawa River; in a general northwesterly direction, the north bank of the said river, up to the east line of Lot 140 of the cadastre of the Canton de Chatham; in reference to that cadastre, northerly, the east line of the said lot; successively westerly, northerly and northeasterly, the south, west and northwest lines of Lot 141, the latter crossing a railway right-of-way (Lot 1060) that it meets; northeasterly, the northwest line of Lot 134 up to the west line of Lot 135, that line crossing Route 344 that it meets; in a general easterly direction, the south bank of the southern branch of the Rivière Nord up to its meeting with the line dividing the cadastres of the Paroisse de Saint Andrews and the Canton de Chatham; northerly, part of the line dividing the said cadastres up to the centre line of the south branch of the said river; in the general westerly and northerly directions, the said centre line and the centre line of the Rivière du Nord skirting to the south and to the west Lot 136 of the cadastre of the Canton de Chatham up to its meeting with the westerly extension of the north line of Lot 172 of the said cadastre; easterly, successively, the said extension and the north line of lots 172 and 170 of the said cadastre; southerly, part of the line dividing the cadastres of the Canton de Chatham and of the Paroisse de Saint-Jérusalem up to the apex of the northwest angle of Lot 803 of the cadastre of the Paroisse de Saint Andrews, that line crossing Autoroute 50 that it meets; in a general easterly direction, part of the broken line dividing the cadastres of the parishes of Saint Andrews and Saint-Jérusalem up to the apex of the northeast angle of Lot 824 of the first cadastre, that line crossing Route 327, a railway right-of-way (Lot 837 of the cadastre of the Paroisse de Saint Andrews) and the Chemin du Coteau-des-Hêtres Nord that it meets; southerly, part of the east line of the said lot over a distance of 530.35 metres (1 740 feet), that is, up to the centre line of the Rivière Noire; in a general southeasterly direction, the centre line of the said river up to the east line of Lot 711 of the cadastre of the Paroisse de Saint Andrews; lastly, in a general southeasterly direction, part of the broken line dividing the cadastre of the Paroisse de Saint Andrews and the cadastres of Mirabel and of the Paroisse de Saint-Jérusalem up to the starting point, that line crossing the Chemin de Brown's-Gore that it meets.

The said limits, including lots 1 to 8 (islands in the Ottawa River) of the cadastre of the Paroisse de Saint Andrews, define the territory of the Municipalité de Saint-André-Carillon.

Ministère des Ressources naturelles  
Direction de l'information foncière sur le territoire public  
Division de l'arpentage foncier

Charlesbourg, 27 October 1999

Prepared by JEAN-FRANÇOIS BOUCHER,  
*Land surveyor*

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Gouvernement du Québec

**O.C. 1409-99, 15 December 1999**

Amalgamation of Ville de Richmond and Village de Melbourne

WHEREAS each of the municipal councils of Ville de Richmond and Village de Melbourne adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the two municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs and Greater Montréal;

WHEREAS no objection to the application was made and the Minister of Municipal Affairs and Greater Montréal did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act, it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the application be granted and that a local municipality be constituted through the amalgamation of Ville de Richmond and Village de Melbourne, on the following conditions:

1. The name of the new town shall be "Ville de Richmond". However, the council of the new town must request the Commission de la toponymie du Québec to give the geographic name "Melbourne" to the sector made up of the territory of the former Village de Melbourne.

2. The description of the territory of the new town shall be the description drawn up by the Minister of Natural Resources on 28 September 1999; that description is attached as Schedule A to this Order in Council.

3. The new town shall be governed by the Cities and Towns Act (R.S.Q., c. C-19).

4. The new town shall be part of the Municipalité régionale de comté du Val-Saint-François.

5. A provisional council shall hold office until the first general election. It shall be composed of three members of the council of the former Village de Melbourne and of seven members of the council of the former Ville de Richmond. The quorum shall be half the members in office plus one. The members of the council of the former Village de Melbourne appointed to sit on the provisional council of the new town shall be:

— the mayor: Mr. Jacques Champagne;

— the councillor for seat number 5: Mr. Richard Hébert;

— the councillor for seat number 3: Mr. Charles Mallette.

If one of those three persons resigns or is unable to act, the following members shall act as members of the provisional council:

— the councillor for seat number 4: Mr. Michel Lacroix;

— the councillor for seat number 6: Ms. Elisabeth Vander Wal.

The mayor and the deputy mayor of the new town shall be appointed by and among the members of the provisional council, by secret ballot under the responsibility of the secretary-treasurer and held at the beginning of the first sitting.

6. Until the council decides otherwise in accordance with the law, the mayor's salary shall be fixed at \$12 000 and that of the councillors shall be fixed at \$4 000 (including the expense allowance in both cases).

The mayors of each former municipality shall continue to sit on the council of the Municipalité régionale de comté du Val-Saint-François and each mayor shall have the same number of votes as before the coming into force of this Order in Council.

The mayor of the former Ville de Richmond shall continue to be qualified to act as warden of the regional county municipality until the first general election of the new town.

7. The first sitting of the provisional council shall be held at the town hall of the former Ville de Richmond.

8. The first general election shall be held on the first Sunday in April 2000. The second general election shall be held on the first Sunday in November 2004.

9. For the first general election, the council of the new town shall be composed of eight members, that is, a mayor and seven councillors. The territory of the new town shall be divided into seven electoral districts, the descriptions of which appear in Schedule B to this Order in Council. Five districts shall be located in the sector made up of the territory of the former Ville de Richmond and the other two shall be located in the sector made up of the territory of the former Village de Melbourne.

For the second general election, the council shall be composed of seven members, that is, a mayor and six councillors. The territory of the new town shall be divided into six districts; four of them shall be located in the sector made up of the territory of the former Ville de Richmond and two of them in the sector made up of the territory of the former Village de Melbourne. The division into electoral districts shall be carried out in accordance with the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2). Notwithstanding the second paragraph of section 12 of that Act, the new town is not required to have the by-law approved by the Commission de la représentation.

For the first two general elections, the only persons eligible for the seats of the two districts in the sector made up of the territory of the former Village de Melbourne are the persons who would be eligible if such elections were elections of the members of the council of that former municipality.

10. Martin Lafleur, secretary-treasurer of the former Ville de Richmond, shall act as secretary-treasurer of the new town.

11. Any budget adopted by each of the former municipalities for the fiscal year during which this Order in

Council comes into force shall continue to be applied by the council of the new town, and the expenditures and revenues must be accounted for separately as if those municipalities continued to exist.

Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budgets of each of the former municipalities in proportion to their standardized property value established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992, amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as it appears in the financial statements of those former municipalities for the last fiscal year ending before this Order in Council comes into force.

12. If section 11 applies, the portion of the subsidy paid under the Programme d'aide financière au regroupement municipal (PAFREM) related to the first year following the amalgamation, less the expenditures recognized by the council as resulting from the amalgamation and directly financed by that portion of the subsidy, shall constitute an amount reserved for the benefit of the new town.

13. The terms and conditions for apportioning the cost of shared services provided for in intermunicipal agreements in force before the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

14. The working fund of the former Ville de Richmond shall be abolished at the end of the last fiscal year for which the former municipalities adopted separate budgets. The amount of the fund that is not committed on that date shall be added to the surplus accumulated on behalf of that former town and dealt with in accordance with the provisions of section 15.

The council of the new town shall impose and levy, over a six-year period, as of the first fiscal year following the coming into force of this Order in Council, a special property tax on all the taxable immovables in the sector made up of the territory of the former Village de Melbourne for a total annual amount of \$3 557. The proceeds of the tax serve as a contribution to the works carried out at the arena (paving stone and cooling system repairs), and is used for the benefit of the ratepayers of the former Ville de Richmond in accordance with section 15.

15. Subject to section 19, any surplus accumulated on behalf of a former municipality at the end of the last

fiscal year for which the former municipalities adopted separate budgets shall be used for the benefit of the ratepayers of the former municipality on whose behalf it was accumulated. It may be used for carrying out public works in the sector made up of the territory of that former municipality, reducing the taxes applicable to all the immovables in that sector or repaying debts charged to the whole sector.

16. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets will remain charged to all the taxable immovables in the sector made up of the territory of that former municipality.

17. The annual repayment of the instalments in principal and interest of all loans made under the by-laws adopted by a former municipality before the coming into force of this Order in Council, which was charged to a sector on the territory of that former municipality, shall remain charged to that sector, in accordance with the taxation clauses provided for in those by-laws.

18. The annual repayment of the instalments of the loan made under by-law 305 of the former Ville de Richmond shall be charged to all the users of the waterworks system of the new town and it shall be paid by means of a compensation rate that the council shall fix annually. The taxation clause provided for in that by-law shall be amended accordingly. The council may amend the by-law in accordance with the law if it orders works to extend the waterworks system.

19. The aliquot share payable to the Société québécoise d'assainissement des eaux by the former Ville de Richmond under the agreement signed on 14 May 1984 shall become, in a proportion of 95.3 %, charged to all the taxable immovables in the sector made up of the territory of that former town and, in a proportion of 4.7 %, charged to all the taxable immovables in the sector made up of the territory of the former Village de Melbourne; that amount shall be taken out of the surplus accumulated on behalf of that former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets and shall be paid into the surplus accumulated on behalf of the former Ville de Richmond.

The aliquot share payable to the Société québécoise d'assainissement des eaux by the former Village de Melbourne under the agreement signed on 13 April 1993 shall become charged to all the taxable immovables in the sector made up of the territory of that former municipality served by the sewer system.

20. The annual repayment of the instalments in principal and interest of all loans made under the by-laws adopted by a former municipality before the coming into force of this Order in Council, and not referred to in sections 17 and 18, shall remain charged to the sector made up of the territory of the former municipality that made them, in accordance with the taxation clauses provided for in those by-laws. If the new town decides to amend the clauses in accordance with the law, those amendments may affect only the taxable immovables in the sector made up of the territory of that former municipality.

21. The available balance of loan by-law 536 of the former Ville de Richmond shall be used for paying the annual instalments in principal and interest of that loan or, if the securities were issued for a term shorter than that originally fixed, for reducing the balance of that loan.

If the available balance is used for paying annual instalments of the loan, the rate of the special tax imposed to pay the instalments shall be reduced so that the revenues of the tax be equal to the balance to be paid, less the available balance used.

22. If the contribution required under the Act to establish the special local activities financing fund (R.S.Q., c. F-4.01) is renewed for the year 2000, the amounts that the new town must pay to the Government shall remain charged to the sectors made up of the territory of each former municipality in the same proportions as before the amalgamation.

23. The business tax rate of the new town will be standardized over a six-year period. Thus, the rate in force for the year 1999 on the territory of the former Ville de Richmond will be applied progressively in the sector made up of the territory of the former Village de Melbourne at the rate of one-sixth of the rate for the first year following the coming into force of this Order in Council and at a rate of an additional one-sixth per subsequent year up to 100 % of the rate for the sixth year.

The new town is authorized to deposit a new roll of rental values for the sector made up of the territory of the former Village de Melbourne.

24. For the first complete fiscal year following the coming into force of this Order in Council, the capital expenditures used for infrastructure works on streets and roads (road maintenance, paving, sidewalks and lighting), made directly from the annual revenues other than government subsidies, shall be apportioned between the sectors made up of the territory of the former



municipalities in proportion to their standardized property value within the meaning of section 261.1 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), amended by section 133 of Chapter 40 of the Statutes of 1999, on the date of the deposit of the last three-year roll or on the anniversary date of that deposit.

25. Any debt or gain that may result from legal proceedings, for an act performed by a former municipality, shall remain charged or credited to all the taxable immovables in the sector made up of the territory of that former municipality.

26. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new town in order to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to the whole territory of the new town, provided that such a by-law comes into force within four years of the coming into force of this Order in Council.

Such a by-law must be approved, in accordance with the Act respecting elections and referendums in municipalities, by the qualified voters of the whole territory of the new town.

27. In accordance with the Order in Council concerning the amendment to the agreement respecting the Cour municipale de la Municipalité régionale de comté du Val-Saint-François, which will be made under the Act respecting municipal courts (R.S.Q., c. C-72.01), the Cour municipale de la Municipalité régionale de comté du Val-Saint-François will have jurisdiction over the territory of the new town.

28. All the movable and immovable property belonging to each of the former municipalities shall become the property of the new town.

Notwithstanding the foregoing, for a 15-year period, the proceeds of the sale of any industrial or commercial building the list of which appears in Schedule C shall be used for the exclusive benefit of the ratepayers in the sector made up of the territory of the former Ville de Richmond. It may be used for carrying out public works in that sector, for reducing taxes applicable to all the taxable immovables in that sector or for repaying debts charged to all that sector.

For a 15-year period, the annual operating, maintenance and improvement expenses for the buildings re-

ferred to in Schedule C shall remain charged to the sector made up of the territory of the former Ville de Richmond and the receipts related to their operation shall be for the benefit of that sector.

29. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## SCHEDULE A

### OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF THE NEW VILLE DE RICHMOND, IN THE MUNICIPALITÉ RÉGIONALE DE COMTÉ DU VAL-SAINT-FRANÇOIS

The current territory of Village de Melbourne and Ville de Richmond, in the Municipalité régionale de comté du Val-Saint-François, comprising, in reference to the cadastres of Canton de Cleveland, Village de Melbourne and Ville de Richmond, the lots or parts of lots and their present and future subdivisions, as well as the roads, routes, streets, railway rights-of-way, islands, islets, lakes, watercourses or parts thereof, the whole within the three perimeters described hereafter, namely:

#### First perimeter

Starting from the apex of the northern angle of lot 562 of the cadastre of Ville de Richmond; thence, successively, the following lines and demarcations: in reference to that cadastre, southeasterly, the northeastern line of lots 562, 561, 472, 388, 356, 215 and 212, that line crossing Route 116 and Ruisseau Barlow that it meets; southwesterly, the southeastern line of lots 212 and 211, that latter line extended across Chemin Septième Avenue Sud and the southeastern line of lot 566 (railway); easterly, the south side of the right-of-way of the said railway (lot 36 of the cadastre of Canton de Cleveland) to the northeastern line of lot 13A of Rang 14 of the cadastre of Canton de Cleveland; in reference to that cadastre, in Rang 14, southeasterly, part of the northeastern line of lot 13A to the apex of the northern angle of lot 13E, that line crossing Ruisseau Cushing that it meets; in a general southerly direction, the broken line dividing lot 13A from lots 13E and 13A-1; southwest-erly, the southeastern line of lots 13A and 13G; successively northwesterly and southwesterly, the northeastern and northwestern lines of lot 13D; northwesterly, successively, part of the southwestern line of lot 13G and the southwestern line of lot 14D; southwesterly, part of the southeastern line of lot 14D to the northeast side

of the right-of-way of Route 143; northwesterly, the northeast side of the right-of-way of the said route to the dividing line between the cadastres of Ville de Richmond and Canton de Cleveland; southwesterly, part of the said dividing line between cadastres to the northeast bank of Rivière Saint-François, that line crossing Route 143, Rue Principale Sud and the railway (lot 567 of the cadastre of Ville de Richmond); in a general northwesterly direction, the northeastern bank of Rivière Saint-François to the dividing line between the cadastres of Ville de Richmond and Canton de Cleveland, that line crossing Route 243 and Route 116 that it meets; finally, northeasterly, the said dividing line between cadastres to the starting point; that line crossing the railway (lot 567 of the cadastre of Ville de Richmond), Route 243 and Chemin Spooner Pond that it meets.

### **Second perimeter**

Starting from the apex of the northeastern angle of lot 1 of the cadastre of Ville de Richmond, thence, successively, in general southerly, westerly, northerly and easterly directions, the broken line limiting the said lot, to the starting point.

### **Third perimeter**

Starting from the apex of the northern angle of lot 1 of the cadastre of Village de Melbourne; thence, successively, the following lines and demarcations: in reference to that cadastre, in a general southeasterly direction, the southwestern bank of Rivière Saint-François to the dividing line between the cadastres of Village de Melbourne and Canton de Melbourne, that line crossing Route 116 and Route 243 that it meets; successively southwesterly, northwesterly and finally northeasterly, the said dividing line between cadastres, crossing Route 243 in the first section, Chemin Thomas and Rue Belmont in the second section, then Route 116, Route 143 and Chemin Doyle in the third section, to the starting point.

Those perimeters define the limits of the territory of the new Ville de Richmond.

Ministère des Ressources naturelles  
Direction de l'information foncière sur le territoire public  
Division de l'arpentage foncier

Charlesbourg, 28 September 1999

Prepared by: JEAN-PIERRE LACROIX,  
*Land surveyor*

R-165/1

## **SCHEDULE B**

### **DESCRIPTION OF THE LIMITS OF THE ELECTORAL DISTRICTS**

#### **Electoral district number 1**

South of rivière Saint-François, the municipal limit (southwest and south side), rue Belmont, rue Bridge, rivière Saint-François located northwest of pont MacKenzie to the starting point.

#### **Electoral district number 2**

South of rivière Saint-François, the municipal limit (southeast and south side), rue Belmont, rue Bridge, rivière Saint-François located south of pont MacKenzie to the starting point.

#### **Electoral district number 3**

North of rivière Saint-François, the municipal limit (northwest and northeast side), the northern limit of parc Gouin (lot 356-56) to route 116, Route 116 to rivière Saint-François, rivière Saint-François located northwest of the bridge of route 116 to the starting point.

#### **Electoral district number 4**

North of rivière Saint-François, starting from a point located at the intersection of route 116 and rue Gouin, rue Gouin to its intersection with rue Craig, rue Craig to pont MacKenzie, rivière Saint-François located between pont MacKenzie and the bridge of route 116, route 116 to the starting point.

#### **Electoral district number 5**

Starting from a point located at the meeting point of route 116 and rue Gouin, rue Gouin to the intersection with rue Craig, that street to its intersection with route 143, that route, in a southerly direction, the municipal limit (southeast and northeast side) to the northern limit of parc Gouin (lot 356-56), parc Gouin to route 116, route 116 to the starting point.

#### **Electoral district number 6**

Starting from a point located at the meeting point of rue Craig and route 143, that route, rue Laurier, rue Collège to its intersection with rue Craig, Rue Craig to the starting point.

**Electoral district number 7**

Northeast of rivière Saint-François, the municipal limit (southwest side), route 143 to rue Laurier, that street, rue Collège to the intersection of rue Craig, rue Craig to pont MacKenzie, rivière Saint-François located south of pont MacKenzie to the starting point.

**SCHEDULE C****INDUSTRIAL AND COMMERCIAL BUILDINGS****(a) Industrial and commercial buildings**

- (1) 375, 7<sup>e</sup> Avenue – Usine H.H. Brown
- (2) 435, rue Centre – Entrepôt Teen Age
- (3) 745, rue Gouin – Bureau d'enregistrement, Sûreté du Québec, Centre d'aide aux entreprises (C.A.E.), F.D.I., C.P.I.R.

**(b) Industrial vacant lots with services (acquired with public funds, with waterworks and sewer systems paid by the town)**

\* Lots 212-4, 212-3, 212-1-2, 211-5-P, 211-11-4, 211-28-1, 211-33-P, 211-34, 211-41, 211-42, 213-54.

3287

Gouvernement du Québec

**O.C. 1410-99, 15 December 1999**

An Act respecting municipal territorial organization (R.S.Q., c. O-9)

Amalgamation of Ville de L'Islet, Municipalité de L'Islet-sur-Mer and Paroisse de Saint-Eugène

WHEREAS each of the municipal councils of Ville de L'Islet, Municipalité de L'Islet-sur-Mer and Paroisse de Saint-Eugène adopted a by-law authorizing the filing of a joint application with the Government requesting that it constitute a local municipality through the amalgamation of the three municipalities under the Act respecting municipal territorial organization (R.S.Q., c. O-9);

WHEREAS a copy of the joint application was sent to the Minister of Municipal Affairs and Greater Montréal;

WHEREAS no objection to the application was made and the Minister of Municipal Affairs and Greater Montréal did not consider it advisable to request that the Commission municipale du Québec hold a public hearing or to order that the qualified voters in each of the applicant municipalities be consulted;

WHEREAS under section 108 of the aforementioned Act it is expedient to grant the joint application;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Municipal Affairs and Greater Montréal:

THAT the application be granted and that a local municipality resulting from the amalgamation of Ville de L'Islet, Municipalité de L'Islet-sur-Mer and Paroisse de Saint-Eugène be constituted, on the following conditions:

1. The name of the new municipality shall be "Municipalité de L'Islet-sur-Mer-Saint-Eugène-L'Islet".

Within two years of the coming into force of this Order in Council, the new municipality shall consult its qualified voters on the name of the new municipality. If necessary as a result of that consultation, the council shall apply for a change of name in accordance with the Act respecting municipal territorial organization (R.S.Q., c. O-9).

The council of the new municipality shall request the Commission de toponymie du Québec to assign the place-names "L'Islet-sur-Mer", "Saint-Eugène" and "L'Islet" to the respective sector made up of the territory of the former municipality that bore that name.

2. The description of the territory of the new municipality shall be the description drawn up by the Minister of Natural Resources on 19 July 1999; that description is attached as a Schedule to this Order in Council.

3. The new municipality shall be governed by the Municipal Code of Québec (R.S.Q., c. C-27.1).

4. The new municipality shall be part of Municipalité régionale de comté de L'Islet.

A provisional council shall hold office until the first general election. It shall be composed of all the members of the councils that exist at the time of the coming into force of this Order in Council. The quorum shall be one-half the members in office plus one. The mayors of the former Municipalité de L'Islet-sur-Mer, the former

Paroisse de Saint-Eugène and the former Ville de L'Islet shall alternate as mayor of the provisional council for three equal periods. The mayor of the former Municipalité de L'Islet-sur-Mer shall act as mayor of the new municipality for the first period, the mayor of the former Ville de L'Islet for the second period and the mayor of the former Paroisse de Saint-Eugène for the third period.

If a seat is vacant at the time of the coming into force of this Order in Council or becomes vacant during the term of the provisional council, one additional vote shall be allotted to the mayor of the former municipality of origin of the council member whose seat has become vacant.

Throughout the term of the provisional council, the elected municipal officers shall continue to receive the same remuneration as they were receiving prior to the coming into force of this Order in Council.

The mayor of the former Municipalité de L'Islet-sur-Mer, the mayor of the former Paroisse de Saint-Eugène and the mayor of the former Ville de L'Islet shall continue to sit on the council of Municipalité régionale de comté de L'Islet until the mayor elected in the first general election begins his term and they shall have the same number of votes as they had before the coming into force of this Order in Council.

6. The first sitting of the provisional council shall be held at the town hall in the territory of the former Paroisse de Saint-Eugène.

7. The first general election shall be held on the first Sunday of the fourth month following the coming into force of this Order in Council. Should that date fall on the first Sunday in January, the first general election shall be postponed to the first Sunday in February.

The second general election shall be held on the first Sunday in November 2003.

The council of the new municipality shall be composed of seven members, that is, a mayor and six councillors. From the first general election, the councillors' seats shall be numbered from 1 to 6.

8. For the first two general elections, only those persons who would be eligible under the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) if such election were an election of the council members of the former Paroisse de Saint-Eugène shall be eligible for seats 1 and 4 and only those persons who would be eligible under that Act if such election were an election of the council members of the former Ville de L'Islet shall be eligible for seat 3.

Only those persons who would be eligible under the Act respecting elections and referendums in municipalities if such election were an election of the council members of the former Municipalité de L'Islet-sur-Mer shall be eligible for seats 2 and 5, except for those persons who, on the date of the publication of the election notice, have been residing, continuously or not, along Chemin des Morin and Chemin des Belles Amours for at least 12 months.

And only those persons who would be eligible under the Act respecting elections and referendums in municipalities if such election were an election of the council members of the former Ville de L'Islet as well as those persons who, on the date of the publication of the election notice, have been residing, continuously or not, along Chemin des Morin and Chemin des Belles Amours for at least 12 months, shall be eligible for seat 6.

9. Colette Lord, secretary-treasurer of the former Municipalité de L'Islet-sur-Mer, shall act as the first secretary-treasurer of the new municipality.

That appointment shall remain in effect until the council formed by the persons elected in the first general election appoints someone to that position, which appointment shall be made within six months of the first general election.

10. Any budget adopted by one of the former municipalities for the fiscal year during which this Order in Council comes into force shall continue to be applied by the council of the new municipality and the expenditures and revenues shall be accounted for separately as if those municipalities continued to exist.

Notwithstanding the foregoing, an expenditure recognized by the council as resulting from the amalgamation shall be charged to the budget of each former municipality in proportion to their standardized property value (1999, c. 40), established in accordance with the Regulation respecting the equalization scheme (Order in Council 1087-92 dated 22 July 1992, amended by Orders in Council 719-94 dated 18 May 1994, 502-95 dated 12 April 1995 and 1133-97 dated 3 September 1997), as it appears in their financial statements for the last fiscal year ending before this Order in Council comes into force.

11. The subsidy granted under the Programme d'aide financière au regroupement municipal (PAFREM) shall be used as follows:

— an amount of \$150 000 shall be reserved for municipal economic and development purposes;

— an amount of \$150 000 shall be reserved for the “Les Eaux Vives du Québec” program in connection with the water research and supply proposal submitted by the former Ville de L’Islet and shall be considered a municipal contribution for the purposes of the administration of that program. Should that reserved amount not be exhausted at the end of the program, the balance shall be paid into the general fund of the new municipality;

— an amount of \$50 000 shall be reserved to pay for any required employee training or severance pay. Should the amount reserved for that purpose not be exhausted within two years of the coming into force of this Order in Council, the balance shall be paid into the general fund of the new municipality;

— any remaining balance in the subsidy shall be paid into the general fund of the new municipality.

12. The terms and conditions for apportioning the cost of shared services provided for in intermunicipal agreements in effect prior to the coming into force of this Order in Council shall continue to apply until the end of the last fiscal year for which the former municipalities adopted separate budgets.

13. The working fund of the former Municipalité de L’Islet-sur-Mer, the former Paroisse de Saint-Eugène and the former Ville de L’Islet shall be dissolved at the end of the last fiscal year for which the former municipalities adopted separate budgets. Any uncommitted amount remaining at that date shall be added to the surplus accumulated on behalf of the former municipality that constituted the fund and shall be dealt with in accordance with the provisions of section 14.

14. An amount of \$15 000 shall be taken from the surplus accumulated on behalf of each former municipality in order to pay an amount of \$45 000 into the general fund of the new municipality. Six months after the coming into force of this Order in Council, that amount shall be used for the benefit of the sectors made up of each territory of the three former municipalities, apportioning \$15 000 for each sector. It shall be used for carrying out public works, reducing taxes applicable to all the taxable immovables of that sector or repaying debts charged to that sector.

Any remaining surplus accumulated on behalf of a former municipality at the end of the last fiscal year for which the former municipalities adopted separate budgets shall be used for the benefit of the ratepayers in the sector made up of the territory of that former municipality. It may be used for the same purposes as those set out in the first paragraph.

15. Any deficit accumulated on behalf of a former municipality at the end of the last fiscal year for which it adopted a separate budget shall continue to be charged to all the taxable immovables in the sector made up of the territory of that former municipality.

16. The annual payment of instalments in principal and interest on the loan contracted under By-law 182 of the former Ville de L’Islet shall be charged to all the taxable immovables located on the territory of the new municipality. A special tax shall therefore be imposed and levied on all the taxable immovables of the new municipality on the basis of their value as it appears on the assessment roll in effect each year.

The taxation clauses in that by-law shall be amended accordingly.

17. The annual payment of instalments in principal and interest on the loan contracted under by-laws 53 and 109 of the former Ville de L’Islet shall be charged to all the users of the waterworks of the new municipality and shall be paid by means of a compensation rate to be fixed annually by the council of the new municipality.

The taxation clauses under by-laws 53 and 109 shall be amended accordingly. The new municipality may amend those by-laws in accordance with the Act should it carry out work to expand the waterworks.

18. The annual payment of instalments in principal and interest on all the loans contracted under by-laws adopted by a former municipality before the coming into force of this Order in Council, and not referred to in sections 16 and 17, shall continue to be charged to the sector made up of the territory of the former municipality that contracted them in accordance with the taxation clauses under those by-laws. Should the new municipality decide to amend the taxation clauses of those by-laws in accordance with the Act, the amendments may apply only to the taxable immovables located in the sector made up of the territory of the former municipality in question.

19. Any available balance from the loan by-laws shall be used to pay the annual instalments in capital and interest on those loans or, if the securities were issued for a shorter term than the term originally fixed, it shall be used to reduce the balance of the loans.

Where the available balance is used to pay the annual instalments on the loans, the rate of the tax imposed for the payment of those instalments shall be reduced in such a manner that the revenue from the tax equals the balance payable, minus the available balance used.

20. Any debt or gain that may result from legal proceedings for an act performed by a former municipality shall continue to be charged or credited to the taxable immovables in the sector made up of the territory of that former municipality.

21. The second sentence of the second paragraph and the third and fourth paragraphs of section 126, the second paragraph of section 127, sections 128 to 133, the second and third paragraphs of section 134 and sections 135 to 137 of the Act respecting land use planning and development (R.S.Q., c. A-19.1) do not apply to a by-law adopted by the new municipality to replace all the zoning and subdivision by-laws applicable on its territory by, respectively, a new zoning by-law and a new subdivision by-law applicable to all the territory of the new municipality, provided that such a by-law comes into force within four years following the coming into force of this Order in Council.

Such a by-law shall be approved by the qualified voters of the whole territory of the new municipality, in accordance with the Act respecting elections and referendums in municipalities.

22. A municipal housing bureau shall be incorporated under the name of "Office municipal d'habitation de la Municipalité de L'Islet-sur-Mer-Saint-Eugène-L'Islet".

That municipal housing bureau shall succeed the municipal housing bureaus of the former Municipalité de L'Islet-sur-Mer, the former Paroisse de Saint-Eugène and the former Ville de L'Islet, which are dissolved. The third and fourth paragraphs of section 58 of the Act respecting the Société d'habitation du Québec (R.S.Q., c. S-8), amended by section 273 of chapter 40 of the Statutes of 1999, apply to the municipal housing bureau of the new Municipalité de L'Islet-sur-Mer-Saint-Eugène-L'Islet as if it had been incorporated by letters patent under section 57 of that Act, also amended by the said section 273.

The members of the housing bureau shall be the members of the municipal housing bureaus of the former Municipalité de L'Islet-sur-Mer, the former Paroisse de Saint-Eugène and the former Ville de L'Islet. However, from the first general election in the new municipality, the number of members shall be reduced to seven and shall be appointed as follows: three representatives appointed by the municipal council, two representatives appointed by the tenants, and two representatives appointed by the minister responsible for the Société d'habitation du Québec from among socioeconomic groups.

23. In accordance with the Order in Council concerning the amendment to the agreement respecting the Cour municipale de la Municipalité régionale de comté de L'Islet, which is to be made under the Act respecting municipal courts (R.S.Q., c. C-72.01), the Cour municipale de la MRC de L'Islet shall have jurisdiction over the territory of the new municipality.

24. All the movable and immovable property belonging to the former municipalities shall become the property of the new municipality.

25. For the first eight full fiscal years following the coming into force of this Order in Council, the revenues from the operation of Camping Rocher Panet, which was owned by the former Municipalité de L'Islet-sur-Mer, shall be used to pay the operating expenses and capital costs of the campground. Should Camping Rocher Panet be sold during this period, the revenue from the sale shall be used for the benefit of the ratepayers in the sector made up of the territory of that former municipality in accordance with the first paragraph of section 14.

Should the hereafter described parcels of land belonging to the former Municipalité de L'Islet-sur-Mer be sold during the first eight full fiscal years following the coming into force of this Order in Council, the revenue from the sale shall be used for the benefit of the ratepayers in the sector made up of the territory of that former municipality in accordance with the first paragraph of section 14:

— parcel of land on Route du quai: parcel of land known and designated as a part of Lot 157 in the plan and book of reference for the official cadastre of Paroisse de L'Islet as described in the deeds of sale registered on 9 July 1990 under numbers 139150 and 139151 at the registry office of L'Islet registration division — file number 1421-82-0287 on the assessment roll in effect on 27 May 1999;

— parcel of land on Route de L'Église (west side): parcel of land known and designated as a part of Lot 248 in the plan and book of reference for the official cadastre of Paroisse de L'Islet as described in the deeds of sale registered under numbers 140345, 149753 and 152110 at the registry office of L'Islet registration division — file number 1419-73-9409 on the assessment roll in effect on 27 May 1999;

— parcel of land on Route de l'Église (east side): parcel of land known and designated as a part of Lot 248 in the plan and book of reference for the official cadastre of Paroisse de L'Islet as described in the deeds of sale and correction registered under numbers 150391 and 6880 at the registry office of L'Islet registration division

— file number 1519 20 4520 on the assessment roll in effect on 27 May 1999;

— the Collège Saint-François-Xavier parcel of land: parcel of land known and designated as a part of lots 241 and 243 in the plan and book of reference for the official cadastre of Paroisse de L'Islet as described in the deeds of sale registered under numbers 100187 and 148073 at the registry office of L'Islet registration division, except and excluding the 10 000-square-foot parcel of land on which a pumping station has been erected.

26. For the first eight full fiscal years following the coming into force of this Order in Council, the revenue from the industrial building located at 181-185, 3<sup>e</sup> Avenue, which was owned by the former Ville de L'Islet, shall be used primarily to pay for the maintenance of and improvements to that building. Should the building be sold during that period, the revenue from the sale shall be used for the benefit of the ratepayers in the sector made up of the territory of that former municipality in accordance with section 14.

Should the hereafter described parcels of land belonging to the former Ville de L'Islet be sold during the first eight full fiscal years following the coming into force of this Order in Council, the revenue from the sale shall be used for the benefit of the ratepayers in the sector made up of the territory of that former municipality in accordance with the first paragraph of section 14:

— parcel of land on 5<sup>e</sup> Avenue located on the part of Lot 246 of the official cadastre of Paroisse de L'Islet described in the deed of sale registered on 1 May 1979 under number 113079 at the registry office of L'Islet registration division — file number 1518 47 5263 on the assessment roll in effect on 27 May 1999;

— parcel of land on 5<sup>e</sup> Avenue located on the part of Lot 248 of the official cadastre of Paroisse de L'Islet described in the deed of sale registered under number 109307 at the registry office of L'Islet registration division — file number 1518 47 1209 on the assessment roll in effect on 27 May 1999;

— parcel of land adjoining the Centre des Loisirs located on the part of lots 250-1 and 251-1 of the official cadastre of Paroisse de L'Islet described in the staking certificate prepared by Jacques Pelletier, land surveyor, under number 6034 of his minutes — file number 1518 43 8373 on the assessment roll in effect on 27 May 1999;

— parcel of land on 6<sup>e</sup> Avenue located on the part of lots 579-3, 578-4-29 and 578-4-27 of the cadastre of Paroisse de L'Islet described in the deed of sale regis-

tered under number 87934 at the registry office of L'Islet registration division — file number 1617 09 1909 on the assessment roll in effect on 27 May 1999;

— parcel of land adjoining 6<sup>e</sup> Rue located on the part of Lot 590 of the official cadastre of Paroisse de L'Islet described in the deed of sale registered under number 149296 at the registry office of L'Islet registration division — file number 1618 05 1520 on the assessment roll in effect on 27 May 1999;

— parcels of land in the trailer park located on the part of lots 587-11 and 584-66 and on Lot 587-13 of the official cadastre of Paroisse de L'Islet described in the deed of sale registered under number 87514 at the registry office of L'Islet registration division — file numbers 1518 85 5618, 1518 85 4331, 1518 85 0102, 1518 85 7899 on the assessment roll in effect on 27 May 1999;

— parcel of land in the trailer park located on Lot 584-68 of the official cadastre of Paroisse de L'Islet as described in the deed of sale registered under number 87469 at the registry office of L'Islet registration division — file number 1518 85 1710 on the assessment roll in effect on 27 May 1999;

— parcel of land behind the trailer park located on the part of Lot 245 of the official cadastre of Paroisse de L'Islet described in the deed of sale registered under number 107 308 at the registry office of L'Islet registration division — number 1518 85 1184 of the assessment roll in effect on 27 May 1999.

27. Should the hereafter described parcels of land belonging to the former Paroisse de Saint-Eugène be sold during the eight first full fiscal years following the coming into force of this Order in Council, the revenue from the sale shall be used for the benefit of the ratepayers in the sector made up of the territory of that former municipality in accordance with the first paragraph of section 14:

— parcels of land on Rue des Bois-Francis: parcel of land acquired from the Minister of Transport of Québec (527 pt.) under a deed of sale made before Mtre. Michel Maltais on 12 September 1980 and registered at the registry office under number 117334, after subtracting the following cadastral subdivisions: 527-1, 527-2, 527-3, 527-4, 527-8, 527-9, 527-11 replacing Lot 527-6, 527-12 replacing Lot 527-5, 527-13 replacing Lot 527-7, the said part bounded to the south according to the minutes of a boundary determination dated 15 March 1995 copy of which is registered at the registry office under number 148174 — file numbers 1615 45 2440 and 1615 36 7279 on the assessment roll in effect on 27 May 1999;

— parcel of land on Route du Rocher: parcel of land acquired from Mr. Laurent Cloutier under a deed of sale made before Mtre. Pierre Boutin on 7 June 1973 and registered at the registry office under number 98446, the said parcel of land being subject to two servitudes in favour of Hydro-Québec and registered at the registry office under number 87940 and under number 84475 and to another servitude in favour of the Minister of Transport of Québec by expropriation on 16 October 1973 and registered under number 99434 — file number 1715 51 1090 on the assessment roll in effect on 27 May 1999;

— parcels of land on Rue Commerciale: parcels of land acquired from Mr. Laurent Caron under a deed of sale made before Mtre. Michel Maltais on 19 December 1975 and registered at the registry office under number 104 756 — file numbers 1716 35 3383, 1716 37 6550 and 1716 26 6262 on the assessment roll in effect on 27 May 1999.

Should, during the first eight full fiscal years following the coming into force of this Order in Council, the Centre social de Saint-Eugène be dissolved and its assets transferred to the new municipality, any revenue from the sale of those assets shall be used for the benefit of the ratepayers of the sector made up of the territory of the former Paroisse de Saint-Eugène in accordance with the first paragraph of section 14.

28. A yearly levelling tax shall be imposed and levied on all the taxable immovables in the sector made up of the territories of the former Paroisse de Saint-Eugène and the former Ville de L'Islet for the first five full fiscal years following the coming into force of this Order in Council.

For the sector made up of the territory of the former Paroisse de Saint-Eugène, that tax shall be \$0.25 per \$100 of assessment the first year and shall be reduced by \$0.05 per \$100 of assessment a year for each subsequent year.

For the sector made up of the territory of the former Ville de L'Islet, the tax shall be \$0.15 per \$100 of assessment the first year and shall be reduced by \$0.03 per \$100 of assessment a year for each subsequent year.

29. This Order in Council comes into force on 1 January 2000.

MICHEL NOËL DE TILLY,  
*Clerk of the Conseil exécutif*

## OFFICIAL DESCRIPTION OF THE LIMITS OF THE TERRITORY OF MUNICIPALITÉ DE L'ISLET-SUR-MER-SAINT-EUGÈNE-L'ISLET IN MUNICIPALITÉ RÉGIONALE DE COMTÉ DE L'ISLET

The current territory of Municipalité de L'Islet-sur-Mer, of Paroisse de Saint-Eugène and of Ville de L'Islet in Municipalité régionale de comté de L'Islet, comprising, in reference to the cadastres of the parishes of L'Islet and Saint-Eugène, the lots or parts of lots and their present and future subdivisions as well as the roads, routes, streets, autoroute, railway rights-of-way, islands, islets, wharves, rivers, lakes, watercourses or parts thereof, the whole within the limits described hereafter, namely: starting from the meeting point of the southeast bank of the St. Lawrence River with the dividing line between the cadastres of the parishes of L'Islet and Saint-Jean-Port-Joli; thence, successively, the following lines and demarcations: southeasterly, successively, the said dividing line between the cadastres, that line crossing the railway (Lot 571 of the cadastre of Paroisse de L'Islet), Autoroute 20 and Chemin Morin that it meets, then the dividing line between the cadastres of the parishes of Saint-Eugène and St-Aubert, that line crossing Ruisseau Thibault that it meets; southwesterly, the line dividing the cadastre of Paroisse de Saint-Eugène from the cadastres of Paroisse de Saint-Cyrille and Canton de Bourdages, that line crossing Ruisseau Sauvage, the Rivière du Petit Moulin, Route 285, the Rivière Bras Saint-Nicolas and Ruisseau des Castors that it meets; northwesterly, the dividing line between the cadastres of the parishes of Saint-Eugène and Cap-Saint-Ignace and its extension to the northwest bank of the Rivière Bras Saint-Nicolas, that line crossing Lac du Pain de Sucre and Chemin de la Chute that it meets; westerly, the northwest bank of the said river to the dividing line between the cadastres of the parishes of L'Islet and Cap-Saint-Ignace; northwesterly, the said dividing line between the cadastres and its extension in the St. Lawrence River to an irregular line passing halfway between the southeast bank of the river and the southeast shore of Île-aux-Oies, that line crossing in its first section Autoroute 20, Chemin des Belles-Amours, a railway (Lot 571 of the cadastre of Paroisse de L'Islet), the Rivière Vincelotte and Route 132 that it meets; northeasterly, the said irregular line passing halfway to its meeting point with a line parallel to the lateral lot lines of the cadastre of Paroisse de L'Islet and passing to the northeast and 1.7 kilometres from the northeast extremity of Île-aux-Oies of Paroisse de Saint-Antoine-de-l'Isle-aux-Grues; northwesterly, the said parallel line to its meeting point with the centre line of the St. Lawrence River; northeasterly, the centre line of the said river downstream to its meeting with the northwesterly exten-



sion of the dividing line between the cadastres of the parishes of L'Islet and Saint-Jean-Port-Joli and passing to the southwest of the Îles aux Loups Marins and Rocher Le Pilier du Milieu; finally, southeasterly, the said extension to the starting point; the said limits define the territory of Municipalité de L'Islet-sur-Mer-Saint-Eugène-L'Islet.

Ministère des Ressources naturelles  
Direction de l'information foncière sur le territoire public  
Division de l'arpentage foncier

Charlesbourg, 19 July 1999

Prepared by: JEAN-PIERRE LACROIX,  
*Land surveyor*

L-354/1

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## Parliamentary committees

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### General consultation

#### Draft of an Act entitled fire safety Act

##### Committee Institutions

The Committee on Institutions has been instructed to hold public hearings beginning on 1 February 2000 in pursuance of a general consultation on a Draft of an Act entitled Fire Safety Act.

Individuals and organizations who wish to express their views on this matter must submit a brief to the above Committee. The Committee will select the individuals and organizations it wishes to hear from among those who have submitted a brief.

Briefs must be received by the committees secretariat not later than 24 January 2000. Every brief must be accompanied by a concise summary of its contents, and both documents must be submitted in 25 copies printed on letter-size paper. Those who wish to have their brief forwarded to the press gallery must provide an additional 25 copies.

Briefs, correspondence, and requests for information should be addressed to: Mr. Christian A. Comeau, Clerk of the Committee on Institutions, édifice Honoré-Mercier, 835, boulevard René-Lévesque Est, bureau 3.29, Québec (Québec) G1A 1A3.

Telephone: (418) 643-2722  
Facsimile: (418) 643-0248  
E-Mail: ccomeau@assnat.qc.ca

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### General consultation

#### Bill 99, An Act respecting the exercise of the fundamental rights and prerogatives of the Québec People and the Québec state

##### Committee Institutions

The Committee Institutions has been instructed to hold public hearings beginning on 8 February 2000 in pursuance of a general consultation on Bill 99, An Act respecting the exercise of the fundamental rights and prerogatives of the Québec people and the Québec state.

Individuals and organizations who wish to express their views on this matter must submit a brief to the above Committee. The Committee will select the individuals and organizations it wishes to hear from among those who have submitted a brief.

Briefs must be received by the committees secretariat not later than 31 January 2000. Every brief must be accompanied by a concise summary of its contents, and both documents must be submitted in 25 copies printed on letter-size paper. Those who wish to have their brief forwarded to the press gallery must provide an additional 25 copies.

Briefs, correspondence, and requests for information should be addressed to: Mr. Christian A. Comeau, Clerk of the Committee on Institutions, édifice Honoré-Mercier, 835, boulevard René-Lévesque Est, bureau 3.29, Québec (Québec) G1A 1A3.

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## Notices

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### Notice

An Act respecting reserved designations  
(R.S.Q., c. R-20.02)

#### **Reserved used of the term “organic”**

Pursuant to section 7 of the Act respecting reserved designations, notice is hereby given that I have recognized the term “organic” as a reserved designation and have entrusted supervision of the use of this designation to the Conseil d'accréditation du Québec.

Notice is also hereby given, in accordance with section 26 of the above mentioned Act, that recognition of this designation will come into effect only on February 1, 2000.

RÉMY TRUDEL,  
*Minister of Agriculture, Fisheries and Food*

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